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IOWA

Retail Sales and Use Tax Report

Sales of Fiscal Year Ending March 31, 1984

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
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HOOVER STATE OFFICE BUILDING
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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip f gas, electr rvice, incluc any munic , wa- ter, h lic in its pr vided in this con- sumer gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of c sports provided club m

There is h percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, musement enterprises operated or the state of Iowa, such tax to be coll rator in the same manner as is prov ion of taxes upon the gross receipts of tickets or admission as provided in this section.

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- - NOTICE - -

The following report reflects Iowa Retail Sales Tax activity for the fiscal year ending March 31, 1984. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. The data reported in the Fiscal 1983 report reflected the 3 percent rate in effect for 11 months and the 4 percent rate in effect for 1 month. This Fiscal 1984 report is the first full year at the 4 percent rate. As a result, the figures for 1984 are not directly comparable to the 1983 figures.

For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales for business classes for selected counties or cities be used.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE YEAR IN REVIEW
Retail Sales Tax

The figures for fiscal year 1984 are not directly comparable to fiscal year 1983 due to the enactment of the four percent sales tax in the last month of fiscal year 1983. For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

Total taxes due on returns filed for the year ending March 31, 1984 amounted to $566.8 million which is a 34.70 percent increase from the $420.8 million collected in 1983. This increase is mostly due to the increase in the sales tax rate from 3% to 4% on March 1, 1983. The number of quarterly returns filed decreased to 372,297 in 1984 from 378,855 in 1983 which is a -1.73 percentage decrease. This decrease is mostly due to the exclusion of late filers in the last quarter of fiscal year 1984. This data reveals an increase in the average amount of gross receipts reported per return.

Review of Quarterly Returns in 1984

Reflecting Christmas retail sales activity, 27.74 percent of fiscal 1984 taxable sales were reported during the December quarter, to make this quarter the largest in terms of taxable sales. Figures A & B on page VI present in detail the quarterly tax liabilities during fiscal 1984 and for each of the past three fiscal years.

Size of Gross Receipts in 1984

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1984" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which had $1 million in quarterly gross sales collected 44.07 percent of total sales tax in 1984 while comprising only 1.47 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 57.46 percent of total business but their tax collections represented only 2.65 percent of total collection.

Sales Tax Due by County in 1984

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
TAXABLE SALES
FOR FISCAL YEARS ENDING MARCH 31

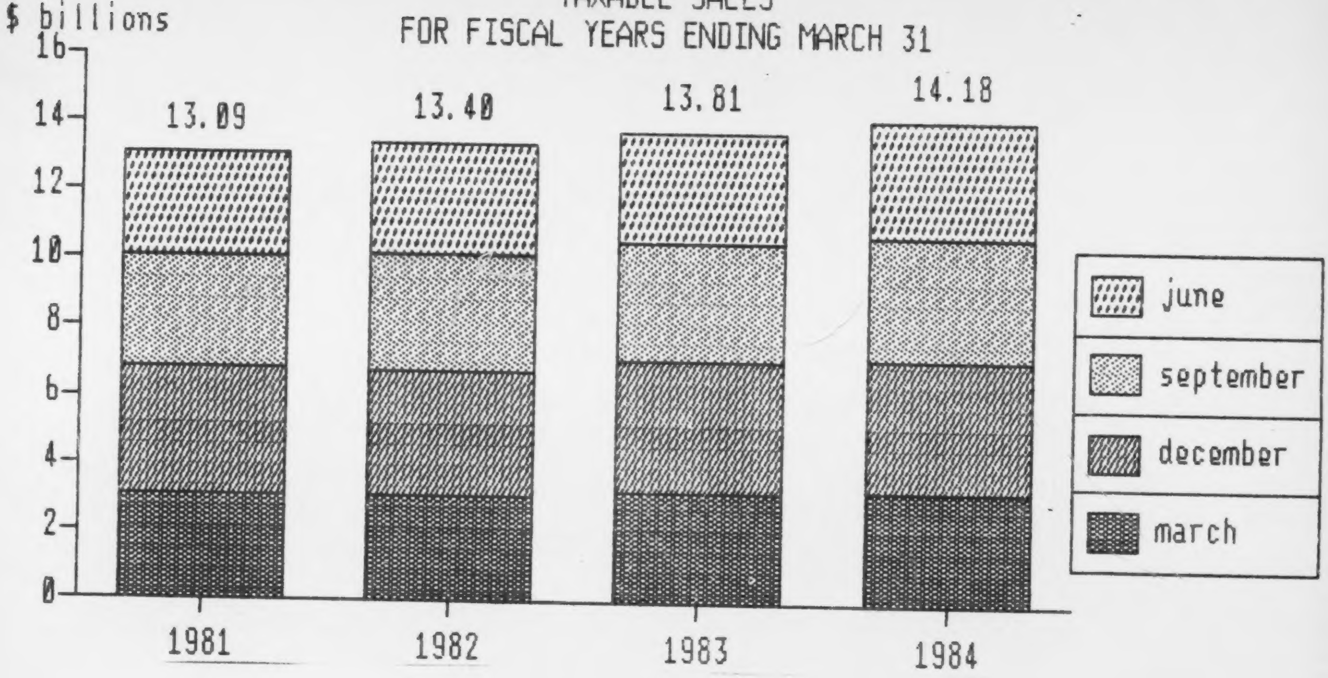
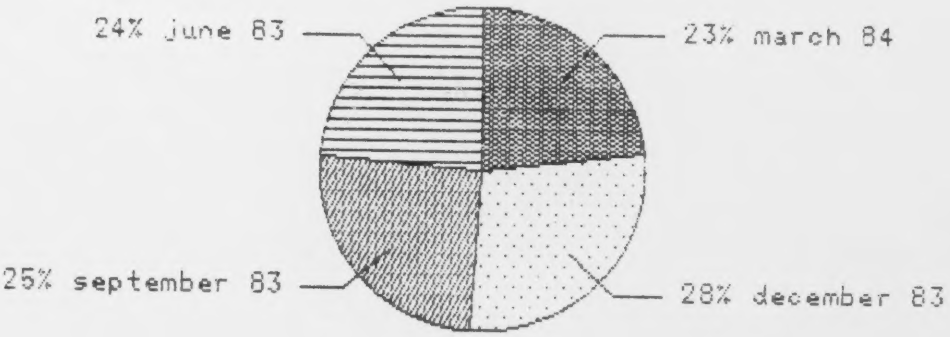


FIGURE B
TAXABLE SALES BY QUARTER



QUARTER	TOTAL TAXABLE SALES
June, 1983	$ 3,376,128,227
September, 1983	3,579,399,708
December, 1983	3,933,601,458
March, 1984	3,291,532,652
	$14,180,662,045

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1984

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$229,086,463	40.42%
25,000 TO 50,000	$68,697,316	12.12%
10,000 TO 25,000	$44,330,609	7.82%
5,000 TO 10,000	$74,073,979	13.07%
2,500 TO 5,000	$46,954,731	8.28%
1,000 TO 2,500	$45,386,585	8.01%
500 TO 1,000	$19,870,479	3.51%
TOWNS UNDER 500	$12,001,970	2.12%
NON-PERMIT	$806,615	.14%
RURAL	$25,371,648	4.48%
OTHERS	$220,586	.04%
TOTALS (1)	$566,800,981	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1984

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	62,282	23.76%	$8,004,369	.02%	$542,888	.10%
500 - 999	20,191	5.83%	$14,787,466	.04%	$562,731	.10%
1,000 - 1,999	25,825	7.46%	$37,575,751	.11%	$1,390,325	.25%
2,000 - 2,999	16,973	4.90%	$41,959,016	.13%	$1,531,299	.27%
3,000 - 3,999	12,569	3.63%	$43,675,769	.13%	$1,564,102	.28%
4,000 - 4,999	9,706	2.80%	$43,527,947	.13%	$1,528,436	.27%
5,000 - 9,999	31,434	9.08%	$228,133,428	.69%	$7,837,732	1.38%
10,000 - 24,999	47,591	13.74%	$782,145,936	2.36%	$25,730,080	4.54%
25,000 - 49,999	32,477	9.38%	$1,157,114,535	3.49%	$35,293,007	6.23%
50,000 - 99,999	25,506	7.36%	$1,807,664,512	5.45%	$48,375,923	8.53%
100,000 - 249,999	22,312	6.44%	$3,506,261,328	10.58%	$78,239,031	13.80%
250,000 - 499,999	9,249	2.67%	$3,232,047,921	9.75%	$61,600,429	10.87%
500,000 - 999,999	5,160	1.49%	$3,578,639,142	10.80%	$52,859,578	9.32%
1,000,000 & OVER	5,092	1.47%	$18,656,223,909	56.30%	$249,763,420	44.07%
TOTALS (1)	346,367	100.00%*	$33,137,761,031	100.00%*	$566,800,981	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1984

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	98,277	28.37%	$472,540	.08%
25.00 - 49.99	25,323	7.31%	$917,555	.16%
50.00 - 99.99	30,523	8.81%	$2,208,436	.39%
100.00 - 149.99	19,405	5.60%	$2,387,911	.42%
150.00 - 199.99	13,834	3.99%	$2,399,789	.42%
200.00 - 249.99	11,004	3.18%	$2,457,204	.43%
250.00 - 499.99	36,188	10.45%	$13,132,244	2.32%
500.00 - 999.99	38,641	11.16%	$27,795,108	4.90%
1,000.00 - 1,499.99	20,108	5.81%	$24,649,501	4.35%
1,500.00 - 1,999.99	12,008	3.47%	$20,799,575	3.67%
2,000.00 - 2,499.99	7,903	2.28%	$17,654,098	3.11%
2,500.00 - 2,999.99	5,427	1.57%	$14,848,480	2.62%
3,000.00 - 3,999.99	7,069	2.04%	$24,443,787	4.31%
4,000.00 - 4,999.99	4,498	1.30%	$20,080,210	3.54%
5,000.00 - 9,999.99	9,126	2.63%	$63,718,698	11.24%
10,000.00 - 24,999.99	5,168	1.49%	$77,286,970	13.64%
25,000.00 - 49,999.99	1,124	.32%	$38,111,673	6.72%
50,000.00 - 99,999.99	372	.11%	$25,471,193	4.49%
100,000.00 & OVER	369	.11%	$187,966,009	33.16%
TOTALS (1)	346,367	100.00%*	$566,800,981	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING MARCH 31, 1984

Counties	Returns	Taxable Sales	Computed Tax(1)
Adair	1,487	$ 38,315,184	$ 1,532,287
Adams	786	17,088,085	683,402
Allamakee	2,185	56,958,032	2,278,102
Appanoose	2,188	53,983,039	2,158,738
Audubon	1,345	29,752,669	1,189,772
Benton	3,178	72,035,152	2,881,085
Black Hawk	13,524	692,215,766	27,680,891
Boone	3,214	92,436,669	3,696,539
Bremer	3,223	91,388,392	3,654,195
Buchanan	2,892	69,328,798	2,772,440
Buena Vista	3,263	115,432,438	4,616,686
Butler	2,649	50,742,397	2,029,371
Calhoun	2,085	45,213,540	1,808,505
Carroll	3,408	124,464,734	4,977,840
Cass	2,935	84,805,444	3,391,168
Cedar	2,788	55,789,618	2,231,225
Cerro Gordo	6,219	285,587,453	11,422,402
Cherokee	2,409	69,200,716	2,767,820
Chickasaw	2,162	52,521,063	2,100,853
Clarke	1,258	33,769,564	1,351,004
Clay	3,140	116,118,568	4,642,746
Clayton	3,177	67,005,827	2,679,775
Clinton	6,230	236,766,031	9,469,805
Crawford	2,675	70,421,277	2,816,405
Dallas	3,834	106,622,948	4,264,533
Davis	1,279	24,229,800	969,107
Decatur	1,304	21,437,843	857,250
Delaware	2,284	62,675,769	2,506,725
Des Moines	4,903	227,370,234	9,094,022
Dickinson	2,838	79,207,612	3,165,311
Dubuque	9,290	450,331,281	18,009,789
Emmet	1,924	57,446,999	2,296,975
Fayette	3,381	100,245,376	4,008,239
Floyd	2,744	75,558,146	3,024,506
Franklin	1,921	49,099,288	1,963,789
Fremont	1,357	29,384,111	1,175,206
Greene	1,809	48,727,923	1,948,673
Grundy	1,950	45,725,199	1,828,762
Guthrie	1,827	37,256,200	1,489,721
Hamilton	2,628	73,077,496	2,922,310
Hancock	1,902	51,750,356	2,069,990
Hardin	3,583	107,355,143	4,293,233
Harrison	2,145	49,030,864	1,960,910
Henry	2,506	79,323,375	3,173,180
Howard	1,675	41,107,621	1,644,137
Humboldt	1,825	51,737,736	2,069,406
Ida	1,412	40,182,591	1,607,279
Iowa	2,343	75,791,041	3,031,768
Jackson	3,071	72,310,856	2,891,431
Jasper	4,443	154,195,485	6,167,336

(1) Not directly comparable to fiscal year ending March 31, 1983, due to one cent increase in sales tax on March 1, 1983. For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	2,280	$ 66,137,602	$ 2,643,507
Johnson	7,560	424,457,513	16,974,617
Jones	2,934	76,165,189	3,046,261
Keokuk	2,241	34,767,117	1,390,207
Kossuth	3,286	103,302,266	4,131,302
Lee	4,966	189,823,258	7,590,738
Linn	18,137	1,062,946,874	42,512,780
Louisa	1,326	28,106,111	1,124,150
Lucas	1,476	34,098,078	1,363,662
Lyon	1,835	35,517,187	1,420,483
Madison	1,625	30,776,825	1,231,054
Mahaska	3,208	100,940,729	4,037,504
Marion	3,512	107,850,812	4,313,765
Marshall	4,624	198,309,647	7,931,527
Mills	1,359	34,274,793	1,370,842
Mitchell	1,694	42,582,062	1,703,191
Monona	1,871	43,139,123	1,725,858
Monroe	1,170	27,733,397	1,109,297
Montgomery	2,011	61,978,299	2,477,554
Muscatine	4,570	191,858,536	7,673,002
O'Brien	2,844	69,581,835	2,782,670
Osceola	1,250	28,821,097	1,152,780
Page	2,816	80,489,413	3,219,540
Palo Alto	1,707	41,407,000	1,622,696
Plymouth	3,148	84,768,159	3,390,074
Pocahontas	1,962	41,634,796	1,665,182
Polk	32,826	2,477,747,293	99,108,577
Pottawattamie	7,606	345,159,918	13,824,898
Poweshiek	2,623	95,285,952	3,811,242
Ringgold	922	16,844,048	673,568
Sac	2,241	47,064,257	1,882,273
Scott	15,165	919,087,187	36,755,061
Shelby	2,274	57,777,080	2,310,601
Sioux	4,488	119,259,684	4,770,035
Story	7,280	315,650,076	12,624,476
Tama	2,669	68,449,461	2,737,234
Taylor	1,339	18,456,083	738,097
Union	1,891	57,828,006	2,312,986
Van Buren	1,514	14,612,610	584,804
Wapello	4,653	164,613,058	6,580,468
Warren	3,380	72,009,804	2,880,045
Washington	3,280	86,879,479	3,474,724
Wayne	1,383	17,966,390	718,605
Webster	5,784	257,287,242	10,290,028
Winnebago	1,971	50,595,869	2,022,973
Winneshiek	2,759	76,499,877	3,059,119
Woodbury	10,380	583,755,681	23,348,718
Worth	1,216	22,480,664	899,067
Wright	2,516	73,436,518	2,936,873
Non-Residents	181	5,484,383	219,375
Late Filers*	17,946	142,441,958	5,366,247
TOTAL	372,297	$14,180,662,045	$566,800,981

* Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1984

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax (1)	% of Tax
Utilities	439	1.46%	$ 3,152,750	5.55%
Building Materials	693	2.30	820,458	1.45
General Merchandise	62	0.21	1,876,292	3.30
Food Dealers	97	0.32	29,287	0.05
Motor Vehicle	480	1.59	700,659	1.23
Apparel	215	0.71	199,140	0.35
Home Furnishings	885	2.94	1,491,891	2.63
Eating and Drinking	75	0.25	36,282	0.06
Specialty Retail	2,234	7.42	4,612,840	8.12
Services	4,276	14.20	6,530,675	11.50
Wholesale Goods	9,357	31.07	15,253,364	26.87
Miscellaneous	10,398	34.52	21,737,705	38.29
Late Filers*	908	3.01	334,014	0.60
TOTAL	30,119	100.00%	$56,775,357	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1983 and 1984

Use Tax*	1983	1984	% Change
Retailers			
Number of Returns	29,676	30,119	1.49%
Computed Tax	$44,043,167	56,775,357(1)	(1)
Motor Vehicle			
Number of Returns	567,877	606,522	6.81%
Computed Tax	$54,857,108	85,857,792(1)	(1)
Consumers			
Number of Returns	19,021	19,163	0.75%
Computed Tax	$14,124,030	17,850,318(1)	(1)

(1) Not comparable to fiscal year ending March 31, 1983, due to one cent increase in use tax on March 1, 1983.

* Tables are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1984

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	12,215	40.56%	$17,625	.03%
25.00 -	49.99	1,497	4.97%	$54,514	.10%
50.00 -	99.99	1,816	6.03%	$130,962	.23%
100.00 -	149.99	1,248	4.14%	$154,597	.27%
150.00 -	199.99	982	3.26%	$169,785	.30%
200.00 -	249.99	780	2.59%	$174,791	.31%
250.00 -	499.99	2,521	8.37%	$914,034	1.61%
500.00 -	999.99	2,538	8.43%	$1,822,077	3.21%
1,000.00 -	1,499.99	1,397	4.64%	$1,714,561	3.02%
1,500.00 -	1,999.99	911	3.02%	$1,587,377	2.80%
2,000.00 -	2,499.99	645	2.14%	$1,446,359	2.55%
2,500.00 -	2,999.99	490	1.63%	$1,346,217	2.37%
3,000.00 -	3,999.99	668	2.22%	$2,307,142	4.06%
4,000.00 -	4,999.99	433	1.44%	$1,930,791	3.40%
5,000.00 -	9,999.99	970	3.22%	$6,799,944	11.98%
10,000.00 -	24,999.99	661	2.19%	$10,014,246	17.64%
25,000.00 -	49,999.99	189	.63%	$6,611,921	11.65%
50,000.00 -	99,999.99	90	.30%	$6,162,911	10.85%
100,000.00 &	OVER	68	.23%	$13,415,503	23.63%
TOTALS (1)		30,119	100.00%*	$56,775,357	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1984

During fiscal 1984, the local option hotel/motel tax was imposed in twenty-one cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1984, a total of $4,392,836.95 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1984

Jurisdiction	Tax Rate	Quarter Ending June 1983	Quarter Ending Sept. 1983	Quarter Ending Dec. 1983	Quarter Ending March 1984	Total
Altoona	5%	15,853.44	21,869.94	8,702.69	11,666.26	58,092.33
Ankeny	5%	8,487.12	10,585.70	6,658.89	7,879.48	33,611.19
Burlington(2)	5%	35,083.77	35,043.37	18,148.75	42,918.61	131,194.50
Cedar Rapids	5%	138,707.46	142,146.19	134,793.65	123,959.65	539,606.95
Clive	5%	16,821.81	22,260.42	12,717.51	12,490.80	64,290.54
Coralville(3)	5%	0.00	98,397.08	82,173.25	64,779.63	245,349.96
Council Bluffs	5%	57,201.99	61,351.52	40,698.49	38,385.89	197,637.89
Davenport	5%(2)	94,375.27	139,814.85	94,333.20	82,241.88	410,765.20
Des Moines	5%	356,849.78	310,544.77	291,438.39	316,056.87	1,274,889.81
Dubuque	5%	61,716.49	87,856.21	61,488.11	57,064.09	268,124.90
Indianola	5%	1,100.10	1,450.82	1,070.31	749.29	4,370.52
Iowa City(2)	5%	25,063.57	29,143.44	23,690.36	21,229.58	99,126.95
Johnston	5%	10,634.12	31,958.64	13,147.59	13,327.99	69,068.34
Muscatine	4%	21,848.36	22,663.46	20,000.55	20,297.13	84,809.50
Ottumwa(2)	5%	21,029.04	26,366.85	19,204.53	19,501.57	86,101.99
Polk County	5%	39,422.18	53,258.62	22,950.83	41,289.23	156,920.86
Sergeant Bluff	3%	1,387.25	2,470.68	1,046.52	649.25	5,553.70
Sioux City	3%	51,863.64	53,716.40	45,020.45	33,972.80	184,573.29
Urbandale	5%	47,112.33	67,789.88	40,495.81	43,410.87	198,808.89
Waterloo	5%	41,194.48	43,121.69	35,794.72	44,862.75	164,973.64
West Des Moines	5%	25,799.14	29,983.19	22,536.77	26,550.45	104,869.55
Windsor Heights	5%	2,445.49	3,125.23	2,206.44	2,319.29	10,096.45
TOTAL		$1,073,996.83	$1,294,918.95	$998,317.81	$1,025,603.36	$4,392,836.95

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.
(2) Effective April 1, 1983.
(3) Effective July 1, 1983.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		181	$5,484,383	$219,375	.04%
ADAIR	COUNTY				
GREENFIELD*		540	$19,982,013	$799,273	.14%
ADAIR		203	$10,015,958	$400,594	.07%
STUART		125	$2,405,330	$96,189	.02%
BRIDGEWATER		80	$1,189,069	$47,319	.01%
FONTANELLE		147	$1,575,618	$63,021	.01%
ORIENT		78	$737,875	$29,516	.01%
NON-PERMIT		5	$27,628	$1,105	.00%
OTHER		309	$2,381,693	$95,270	.02%
* TOTAL COUNTY *		1,487	$36,315,184	$1,532,287	.27%
ADAMS	COUNTY				
CORNING*		478	$15,336,164	$613,326	.11%
PRESCOTT		57	$367,675	$14,708	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		251	$1,384,246	$55,368	.01%
* TOTAL COUNTY *		786	$17,088,085	$683,402	.12%
ALLAMAKEE	COUNTY				
WAUKON*		760	$24,021,723	$960,853	.17%
LANSING		283	$6,476,561	$259,057	.05%
POSTVILLE		362	$16,443,786	$657,452	.12%
NEW ALBIN		127	$2,218,971	$88,752	.02%
HARPERS FERRY		110	$1,055,293	$42,209	.01%
NON-PERMIT		14	$180,706	$7,336	.00%
OTHER		529	$6,560,992	$262,443	.05%
* TOTAL COUNTY *		2,185	$56,958,032	$2,278,102	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,188	$45,412,675	$1,816,093	.32%
CINCINNATI	54	$269,227	$10,805	.00%
MORAVIA	151	$1,471,181	$58,846	.01%
MOULTON	142	$1,546,637	$61,838	.01%
MYSTIC	81	$354,658	$14,187	.00%
NON-PERMIT	11	$65,317	$2,613	.00%
OTHER	561	$4,863,344	$194,356	.03%
* TOTAL COUNTY *	2,186	$53,983,039	$2,158,738	.38%
AUDUBON COUNTY				
AUDUBON*	656	$24,033,912	$961,188	.17%
EXIRA	216	$2,609,054	$104,284	.02%
KIMBALLTON	96	$1,172,429	$46,872	.01%
NON-PERMIT	17	$67,636	$2,705	.00%
OTHER	360	$1,869,638	$74,723	.01%
* TOTAL COUNTY *	1,345	$29,752,669	$1,189,772	.21%
BENTON COUNTY				
BELLE PLAINE	488	$14,780,124	$591,057	.10%
VINTON*	841	$34,078,640	$1,363,110	.24%
BLAIRSTOWN	176	$4,049,754	$161,993	.03%
SHELLSBURG	109	$1,549,082	$61,930	.01%
VAN HORNE	142	$1,946,547	$77,776	.01%
ATKINS	145	$1,476,641	$59,063	.01%
GARRISON	82	$628,440	$25,137	.00%
KEYSTONE	151	$4,812,441	$192,499	.03%
MT AUBURN	53	$552,380	$22,094	.00%
NEWHALL	117	$1,927,718	$77,107	.01%
NORWAY	104	$2,330,098	$93,202	.02%
URBANA	100	$596,758	$23,871	.00%
WALFORD	56	$766,372	$30,657	.01%
NON-PERMIT	13	$43,477	$1,739	.00%
OTHER	601	$2,496,680	$99,850	.02%
* TOTAL COUNTY *	3,178	$72,035,152	$2,881,085	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,844	$499,885,089	$19,991,376	3.53%
CEDAR FALLS	3,517	$159,315,978	$6,369,569	1.12%
EVANSDALE	386	$6,686,768	$266,865	.05%
ELK RUN HTS	45	$632,255	$25,288	.00%
HUDSON	266	$5,382,557	$215,190	.04%
LA PORTE CITY	445	$7,121,440	$284,852	.05%
DUNKERTON	156	$1,520,681	$60,914	.01%
JANESVILLE	52	$469,872	$18,906	.00%
GILBERTVILLE	136	$1,473,671	$58,940	.01%
RAYMOND	67	$1,851,486	$73,963	.01%
NON-PERMIT	130	$1,334,189	$53,369	.01%
OTHER	480	$6,541,780	$261,659	.05%
* TOTAL COUNTY *	13,524	$692,215,766	$27,680,891	4.88%
BOONE COUNTY				
BOONE*	1,772	$70,475,073	$2,818,197	.50%
MADRID	339	$7,456,463	$298,145	.05%
OGDEN	336	$7,451,291	$298,043	.05%
BOXHOLM	69	$726,125	$29,044	.01%
PILOT MOUND	44	$219,721	$8,790	.00%
NON-PERMIT	16	$54,655	$2,186	.00%
OTHER	638	$6,053,341	$242,134	.04%
* TOTAL COUNTY *	3,214	$92,436,669	$3,696,539	.65%
BREMER COUNTY				
WAVERLY*	1,181	$56,769,329	$2,270,193	.40%
SUMNER	474	$13,691,178	$547,327	.10%
TRIPOLI	253	$4,236,240	$169,434	.03%
DENVER	263	$5,446,339	$217,859	.04%
JANESVILLE	95	$1,515,815	$60,422	.01%
READLYN	166	$3,170,183	$126,603	.02%
FREDERIKA	43	$218,920	$8,756	.00%
PLAINFIELD	103	$1,463,699	$58,539	.01%
NON-PERMIT	29	$69,588	$2,789	.00%
OTHER	616	$4,807,101	$192,273	.03%
* TOTAL COUNTY *	3,223	$91,388,392	$3,654,195	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,042	$39,454,623	$1,577,632	.28%
JESUP	314	$8,219,069	$328,694	.06%
FAIRBANK	191	$3,582,620	$143,300	.03%
HAZLETON	154	$1,806,855	$72,275	.01%
LAMONT	110	$1,084,696	$43,369	.01%
WINTHROP	180	$3,275,431	$131,014	.02%
AURORA	57	$545,755	$21,831	.00%
BRANDON	94	$626,387	$25,055	.00%
QUASQUETON	50	$448,180	$17,883	.00%
ROWLEY	63	$714,008	$28,558	.01%
NON-PERMIT	24	$88,865	$3,554	.00%
OTHER	613	$9,482,309	$379,275	.07%
* TOTAL COUNTY *	2,892	$69,328,798	$2,772,440	.49%
BUENA VISTA COUNTY				
STORM LAKE*	1,577	$82,646,761	$3,305,399	.58%
ALTA	323	$9,814,480	$392,547	.07%
ALBERT CITY	177	$4,534,312	$181,285	.03%
MARATHON	80	$1,199,455	$47,981	.01%
NEWELL	228	$5,066,366	$202,655	.04%
SIOUX RAPIDS	254	$5,425,020	$216,997	.04%
LAKESIDE	44	$606,994	$24,279	.00%
REMBRANDT	81	$707,496	$28,297	.00%
LINN GROVE	64	$245,344	$9,811	.00%
NON-PERMIT	13	$67,258	$2,694	.00%
OTHER	422	$5,118,952	$204,741	.04%
* TOTAL COUNTY *	3,263	$115,432,438	$4,616,686	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	261	$4,262,457	$170,435	.03%
GREENE	317	$8,193,090	$327,716	.06%
PARKERSBURG	368	$7,950,291	$318,009	.06%
SHELL ROCK	233	$2,550,634	$102,026	.02%
ALLISON*	276	$11,591,309	$463,651	.08%
APLINGTON	212	$5,704,193	$228,171	.04%
DUMONT	165	$3,812,153	$152,371	.03%
NEW HARTFORD	122	$1,215,426	$48,619	.01%
AREDALE	46	$417,798	$16,599	.00%
BRISTOW	60	$330,091	$13,192	.00%
NON-PERMIT	12	$97,423	$3,897	.00%
OTHER	577	$4,617,532	$184,685	.03%
* TOTAL COUNTY *	2,649	$50,742,397	$2,029,371	.36%
CALHOUN COUNTY				
LAKE CITY	406	$11,540,464	$461,619	.08%
MANSON	370	$10,223,656	$408,938	.07%
ROCKWELL CITY*	479	$12,745,368	$509,803	.09%
LOHRVILLE	138	$862,878	$34,512	.01%
POMEROY	168	$3,845,233	$153,797	.03%
FARNHAMVILLE	111	$4,037,106	$161,481	.03%
SOMERS	42	$82,927	$3,318	.00%
NON-PERMIT	19	$65,863	$2,634	.00%
OTHER	352	$1,810,045	$72,403	.01%
* TOTAL COUNTY *	2,085	$45,213,540	$1,808,505	.32%
CARROLL COUNTY				
CARROLL*	1,581	$87,176,507	$3,486,354	.62%
COON RAPIDS	295	$7,891,794	$315,666	.06%
MANNING	355	$9,163,293	$366,421	.06%
BREDA	166	$2,753,370	$110,130	.02%
GLIDDEN	206	$6,040,230	$241,610	.04%
ARCADIA	99	$1,933,934	$77,358	.01%
DEDHAM	74	$1,037,789	$43,511	.01%
HALBUR	59	$2,470,800	$98,834	.02%
TEMPLETON	110	$1,354,022	$54,161	.01%
NON-PERMIT	15	$44,107	$1,838	.00%
OTHER	448	$4,548,888	$181,957	.03%
* TOTAL COUNTY *	3,408	$124,464,734	$4,977,840	.88%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,449	$64,273,945	$2,569,980	.45%
ANITA	300	$4,119,471	$164,720	.03%
GRISWOLD	319	$6,132,083	$245,286	.04%
LEWIS	114	$818,878	$32,751	.01%
CUMBERLAND	98	$1,063,024	$42,521	.01%
MARNE	46	$221,487	$8,861	.00%
MASSENA	149	$3,503,974	$140,157	.02%
NON-PERMIT	10	$22,826	$914	.00%
OTHER	450	$4,649,756	$185,978	.03%
* TOTAL COUNTY *	2,935	$84,805,444	$3,391,168	.60%
CEDAR COUNTY				
TIPTON*	730	$22,207,678	$888,266	.16%
DURANT	307	$8,266,591	$330,619	.06%
MECHANICSVILLE	144	$2,105,636	$84,224	.01%
WEST BRANCH	338	$5,153,180	$206,026	.04%
CLARENCE	211	$3,511,974	$140,369	.02%
LOWDEN	196	$4,266,685	$170,727	.03%
STANWOOD	178	$2,851,035	$114,039	.02%
BENNETT	125	$2,023,156	$80,867	.01%
NON-PERMIT	10	$54,879	$2,195	.00%
OTHER	549	$5,348,804	$213,893	.04%
* TOTAL COUNTY *	2,788	$55,789,618	$2,231,225	.39%
CERRO GORDO COUNTY				
MASON CITY*	3,818	$224,800,985	$8,991,481	1.59%
CLEAR LAKE	1,218	$45,309,094	$1,811,708	.32%
VENTURA	87	$1,485,544	$59,402	.01%
ROCKWELL	177	$1,651,100	$66,043	.01%
DOUGHERTY	48	$251,450	$10,061	.00%
MESERVEY	84	$597,215	$23,887	.00%
PLYMOUTH	44	$790,883	$31,636	.01%
SWALEDALE	61	$555,635	$22,224	.00%
THORNTON	101	$1,246,298	$49,831	.01%
NON-PERMIT	47	$467,108	$18,686	.00%
OTHER	534	$8,432,141	$337,443	.06%
* TOTAL COUNTY *	6,219	$285,587,453	$11,422,402	2.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,169	$52,418,862	$2,096,542	.37%
MARCUS	284	$6,216,337	$248,648	.04%
AURELIA	243	$2,748,167	$109,929	.02%
CLEGHORN	51	$839,933	$33,595	.01%
MERIDEN	48	$316,404	$12,658	.00%
QUIMBY	104	$2,983,132	$119,331	.02%
WASHTA	65	$227,908	$9,117	.00%
NON-PERMIT	14	$107,555	$4,302	.00%
OTHER	431	$3,342,418	$133,698	.02%
* TOTAL COUNTY *	2,409	$69,200,716	$2,767,820	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	772	$31,980,768	$1,279,235	.23%
NASHUA	290	$7,291,332	$291,659	.05%
FREDERICKSBURG	244	$4,200,831	$168,036	.03%
LAWLER	134	$3,250,414	$130,012	.02%
ALTA VISTA	84	$1,478,979	$59,159	.01%
IONIA	77	$942,053	$37,680	.01%
NON-PERMIT	13	$127,690	$5,109	.00%
OTHER	548	$3,248,996	$129,963	.02%
* TOTAL COUNTY *	2,162	$52,521,063	$2,100,853	.37%
CLARKE COUNTY				
OSCEOLA*	865	$30,137,969	$1,205,751	.21%
MURRAY	116	$957,258	$38,280	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	277	$2,674,337	$106,973	.02%
* TOTAL COUNTY *	1,258	$33,769,564	$1,351,004	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	2,097	$101,033,351	$4,039,413	.71%
EVERLY	158	$5,496,062	$219,846	.04%
PETERSON	147	$2,200,354	$87,942	.02%
DICKENS	49	$590,627	$23,621	.00%
FOSTORIA	46	$665,683	$26,627	.00%
ROYAL	110	$925,852	$37,035	.01%
WEBB	60	$666,336	$26,655	.00%
NON-PERMIT	42	$1,117,552	$44,702	.01%
OTHER	431	$3,422,751	$136,905	.02%
* TOTAL COUNTY *	3,140	$116,118,568	$4,642,746	.82%
CLAYTON COUNTY				
ELKADER*	476	$21,170,704	$846,826	.15%
GUTTENBERG	405	$9,946,358	$397,717	.07%
MONONA	319	$7,584,857	$303,335	.05%
STRAWBERRY PT	286	$5,753,135	$230,122	.04%
EDGEWOOD	169	$4,337,844	$173,511	.03%
GARNAVILLO	192	$2,390,193	$95,594	.02%
MARQUETTE	84	$876,167	$35,048	.01%
MCGREGOR	289	$3,839,234	$153,564	.03%
FARMERSBURG	69	$762,230	$30,486	.01%
LUANA	79	$984,748	$39,389	.01%
VOLGA CITY	71	$535,409	$21,414	.00%
NON-PERMIT	21	$83,127	$3,326	.00%
OTHER	717	$8,741,821	$349,443	.06%
* TOTAL COUNTY *	3,177	$67,005,827	$2,679,775	.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	3,408	$183,973,010	$7,358,219	1.30%
DE WITT	767	$28,420,330	$1,136,775	.20%
CAMANCHE	350	$4,460,894	$178,405	.03%
DELMAR	56	$307,304	$12,292	.00%
GRAND MOUND	134	$828,056	$33,123	.01%
LOST NATION	194	$2,184,134	$87,371	.02%
WHEATLAND	157	$3,070,132	$122,808	.02%
CALAMUS	67	$1,226,140	$49,041	.01%
CHARLOTTE	68	$1,409,704	$56,378	.01%
GOOSE LAKE	40	$271,092	$10,811	.00%
LOW MOOR	89	$907,446	$36,287	.01%
TORONTO	42	$262,694	$10,509	.00%
NON-PERMIT	51	$188,937	$7,556	.00%
OTHER	807	$9,256,158	$370,230	.07%
* TOTAL COUNTY *	6,230	$236,766,031	$9,469,805	1.67%
CRAWFORD COUNTY				
DENISON*	1,184	$50,891,754	$2,035,461	.36%
CHARTER OAK	162	$3,780,884	$151,237	.03%
DOW CITY	115	$969,190	$38,772	.01%
MANILLA	170	$3,287,868	$131,508	.02%
SCHLESWIG	219	$3,049,246	$121,733	.02%
VAIL	96	$652,606	$26,109	.00%
KIRON	102	$1,442,214	$57,692	.01%
RICKETTS	62	$332,832	$13,311	.00%
WESTSIDE	104	$1,679,400	$67,170	.01%
NON-PERMIT	5	$27,237	$1,090	.00%
OTHER	456	$4,308,046	$172,322	.03%
* TOTAL COUNTY *	2,675	$70,421,277	$2,816,405	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,147	$44,605,183	$1,784,136	.31%
ADEL*	495	$24,732,051	$989,186	.17%
DALLAS CENTER	227	$2,818,264	$112,723	.02%
DEXTER	128	$2,579,254	$103,162	.02%
REDFIELD	165	$1,313,542	$52,539	.01%
WAUKEE	240	$7,995,623	$319,815	.06%
WOODWARD	161	$3,744,659	$149,601	.03%
DE SOTO	92	$1,050,867	$42,040	.01%
GRANGER	125	$3,945,976	$157,841	.03%
LINDEN	42	$190,800	$7,637	.00%
MINBURN	68	$682,447	$27,295	.00%
VAN METER	93	$1,332,542	$53,295	.01%
NON-PERMIT	29	$152,020	$6,080	.00%
OTHER	822	$11,479,720	$459,183	.08%
* TOTAL COUNTY *	3,834	$106,622,948	$4,264,533	.75%
DAVIS COUNTY				
BLOOMFIELD*	615	$19,727,210	$789,018	.14%
DRAKESVILLE	54	$206,718	$8,265	.00%
PULASKI	57	$775,993	$31,035	.01%
NON-PERMIT	16	$49,949	$1,999	.00%
OTHER	537	$3,469,930	$138,790	.02%
* TOTAL COUNTY *	1,279	$24,229,800	$969,107	.17%
DECATUR COUNTY				
LAMONI	344	$8,419,716	$336,707	.06%
LEON*	404	$10,349,615	$413,804	.07%
DAVIS CITY	60	$241,670	$9,672	.00%
DECATUR CITY	59	$735,979	$29,441	.01%
GARDEN GROVE	50	$189,230	$7,568	.00%
GRAND RIVER	57	$285,270	$11,411	.00%
WELDON	59	$308,022	$12,322	.00%
NON-PERMIT	3	$40,252	$1,610	.00%
OTHER	268	$868,089	$34,715	.01%
* TOTAL COUNTY *	1,304	$21,437,843	$857,250	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	934	$44,369,082	$1,774,732	.31%
EARLVILLE	174	$2,712,612	$108,505	.02%
HOPKINTON	140	$2,934,370	$117,372	.02%
COLESBURG	77	$1,373,629	$54,729	.01%
DELHI	110	$1,681,193	$67,223	.01%
GREELEY	63	$827,294	$33,092	.01%
RYAN	83	$556,769	$22,268	.00%
NON-PERMIT	7	$61,608	$2,464	.00%
OTHER	696	$8,159,212	$326,340	.06%
* TOTAL COUNTY *	2,284	$62,675,769	$2,506,725	.44%
DES MOINES COUNTY				
BURLINGTON*	3,129	$171,707,609	$6,867,576	1.21%
MEDIAPOLIS	342	$9,327,014	$373,041	.07%
WEST BURLINGTON	596	$35,657,005	$1,426,274	.25%
DANVILLE	126	$3,694,041	$147,759	.03%
MIDDLETOWN	41	$395,240	$15,808	.00%
NON-PERMIT	31	$361,613	$14,463	.00%
OTHER	638	$6,227,712	$249,101	.04%
* TOTAL COUNTY *	4,903	$227,370,234	$9,094,022	1.60%
DICKINSON COUNTY				
MILFORD	460	$11,325,101	$452,979	.08%
SPIRIT LAKE*	833	$38,640,590	$1,545,349	.27%
ARNOLDS PARK	389	$7,003,804	$280,063	.05%
LAKE PARK	245	$5,829,128	$233,161	.04%
OKOBOJI	156	$8,098,643	$323,532	.06%
SUPERIOR	46	$648,109	$25,924	.00%
TERRIL	79	$1,038,379	$41,537	.01%
NON-PERMIT	25	$77,044	$3,083	.00%
OTHER	605	$6,546,814	$259,683	.05%
* TOTAL COUNTY *	2,838	$79,207,612	$3,165,311	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,440	$373,692,382	$14,944,568	2.64%
CASCADE	338	$9,630,233	$385,208	.07%
DYERSVILLE	649	$31,545,501	$1,261,549	.22%
EPWORTH	124	$2,669,536	$106,784	.02%
FARLEY	172	$3,275,601	$131,024	.02%
BERNARD	84	$867,412	$34,648	.01%
HOLY CROSS	84	$1,546,022	$61,842	.01%
LUXEMBURG	63	$838,883	$33,600	.01%
NEW VIENNA	91	$2,268,986	$90,765	.02%
PEOSTA	59	$926,236	$37,050	.01%
WORTHINGTON	99	$1,211,590	$48,463	.01%
ZWINGLE	46	$220,082	$8,804	.00%
NON-PERMIT	99	$644,418	$25,800	.00%
OTHER	942	$20,994,399	$839,684	.15%
* TOTAL COUNTY *	9,290	$450,331,281	$18,009,789	3.18%
EMMET COUNTY				
ESTHERVILLE*	1,398	$46,224,201	$1,848,193	.33%
ARMSTRONG	285	$6,006,535	$240,153	.04%
RINGSTED	109	$2,728,036	$109,123	.02%
WALLINGFORD	72	$465,904	$18,616	.00%
NON-PERMIT	6	$16,206	$649	.00%
OTHER	354	$2,006,117	$80,241	.01%
* TOTAL COUNTY *	1,924	$57,446,999	$2,296,975	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,133	$46,356,300	$1,853,551	.33%
FAYETTE	247	$2,563,751	$102,561	.02%
WEST UNION*	524	$20,026,789	$800,320	.14%
ARLINGTON	88	$1,855,163	$74,208	.01%
CLERMONT	112	$5,659,155	$226,370	.04%
ELGIN	139	$2,622,430	$104,891	.02%
HAWKEYE	101	$2,045,787	$81,808	.01%
MAYNARD	91	$3,020,574	$120,822	.02%
ST LUCAS	57	$1,014,900	$40,598	.01%
WADENA	49	$258,174	$10,328	.00%
WAUCOMA	63	$1,089,986	$43,595	.01%
WESTGATE	51	$315,531	$12,622	.00%
NON-PERMIT	26	$140,426	$5,617	.00%
OTHER	700	$13,276,410	$530,948	.09%
* TOTAL COUNTY *	3,381	$100,245,376	$4,008,239	.71%
FLOYD COUNTY				
CHARLES CITY*	1,373	$59,451,224	$2,378,031	.42%
NORA SPRINGS	255	$3,461,192	$138,431	.02%
ROCKFORD	205	$3,388,338	$135,536	.02%
FLOYD	64	$1,189,655	$47,584	.01%
MARBLE ROCK	125	$1,226,095	$51,288	.01%
RUDD	104	$1,369,841	$54,788	.01%
NON-PERMIT	12	$21,466	$859	.00%
OTHER	606	$5,450,335	$217,989	.04%
* TOTAL COUNTY *	2,744	$75,558,146	$3,024,506	.53%
FRANKLIN COUNTY				
HAMPTON*	942	$35,122,573	$1,404,880	.25%
ACKLEY	43	$446,499	$17,859	.00%
SHEFFIELD	220	$4,319,723	$172,773	.03%
ALEXANDER	51	$562,186	$22,476	.00%
COULTER	77	$683,481	$27,212	.00%
GENEVA	42	$575,607	$23,024	.00%
LATIMER	131	$2,611,676	$104,464	.02%
NON-PERMIT	5	$38,493	$1,550	.00%
OTHER	410	$4,739,050	$189,551	.03%
* TOTAL COUNTY *	1,921	$49,099,288	$1,963,789	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	296	$8,577,970	$343,120	.06%
SIDNEY*	242	$3,791,644	$151,575	.03%
TABOR	214	$2,498,574	$99,926	.02%
FARRAGUT	79	$799,309	$31,973	.01%
RANDOLPH	46	$392,634	$15,702	.00%
RIVERTON	53	$608,743	$24,352	.00%
THURMAN	41	$226,846	$9,073	.00%
NON-PERMIT	8	$213,055	$8,520	.00%
OTHER	378	$12,275,336	$490,965	.09%
* TOTAL COUNTY *	1,357	$29,384,111	$1,175,206	.21%
GREENE COUNTY				
JEFFERSON*	867	$35,757,904	$1,429,880	.25%
CHURDAN	143	$1,122,870	$44,913	.01%
GRAND JCT	234	$4,799,425	$191,974	.03%
SCRANTON	138	$2,280,625	$91,222	.02%
PATON	91	$2,121,222	$84,847	.01%
RIPPEY	79	$604,446	$24,180	.00%
NON-PERMIT	16	$31,429	$1,258	.00%
OTHER	241	$2,010,002	$80,399	.01%
* TOTAL COUNTY *	1,809	$48,727,923	$1,948,673	.34%
GRUNDY COUNTY				
GRUNDY CENTER*	513	$21,146,623	$845,852	.15%
REINBECK	332	$6,844,036	$273,756	.05%
CONRAD	231	$5,163,787	$206,551	.04%
DIKE	161	$4,966,451	$198,661	.04%
WELLSBURG	169	$3,758,074	$150,125	.03%
BEAMAN	60	$1,072,205	$42,880	.01%
HOLLAND	77	$576,352	$23,056	.00%
NON-PERMIT	9	$4,879	$195	.00%
OTHER	398	$2,192,792	$87,686	.02%
* TOTAL COUNTY *	1,950	$45,725,199	$1,828,762	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	484	$15,301,745	$611,874	.11%
PANORA	260	$5,602,102	$224,073	.04%
STUART	262	$7,017,277	$280,691	.05%
BAYARD	121	$2,145,004	$85,798	.02%
CASEY	117	$1,473,665	$58,820	.01%
BAGLEY	94	$2,096,702	$83,869	.01%
JAMAICA	45	$264,595	$10,585	.00%
MENLO	71	$952,130	$38,085	.01%
YALE	65	$723,384	$28,935	.01%
NON-PERMIT	16	$36,564	$1,461	.00%
OTHER	292	$1,643,032	$65,530	.01%
* TOTAL COUNTY *	1,827	$37,256,200	$1,489,721	.26%
HAMILTON COUNTY				
WEBSTER CITY*	1,276	$45,268,433	$1,809,938	.32%
JEWELL	232	$9,104,721	$364,185	.06%
STRATFORD	180	$3,747,588	$149,932	.03%
WILLIAMS	127	$3,932,835	$157,311	.03%
BLAIRSBURG	65	$1,039,771	$41,585	.01%
ELLSWORTH	103	$2,371,483	$94,863	.02%
KAMRAR	63	$457,752	$18,307	.00%
RANDALL	54	$555,552	$22,223	.00%
STANHOPE	88	$1,089,800	$43,590	.01%
NON-PERMIT	14	$97,916	$3,915	.00%
OTHER	426	$5,411,645	$216,461	.04%
* TOTAL COUNTY *	2,628	$73,077,496	$2,922,310	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	460	$14,970,949	$598,833	.11%
GARNER*	425	$20,446,344	$817,857	.14%
KANAWHA	160	$6,580,001	$263,196	.05%
KLEMME	120	$1,426,490	$57,053	.01%
CORWITH	88	$1,853,439	$74,132	.01%
CRYSTAL LAKE	53	$603,971	$24,158	.00%
GOODELL	53	$186,987	$7,481	.00%
WODEN	71	$1,209,786	$48,392	.01%
FOREST CITY	46	$433,988	$17,359	.00%
NON-PERMIT	23	$24,832	$993	.00%
OTHER	403	$4,013,569	$160,536	.03%
* TOTAL COUNTY *	1,902	$51,750,356	$2,069,990	.37%
HARDIN COUNTY				
IOWA FALLS	1,161	$49,177,894	$1,966,285	.35%
ACKLEY	366	$7,080,610	$283,149	.05%
ELDORA*	590	$15,858,242	$634,268	.11%
ALDEN	173	$3,636,086	$145,437	.03%
HUBBARD	218	$6,653,044	$266,115	.05%
RADCLIFFE	127	$2,060,605	$82,424	.01%
NEW PROVIDENCE	42	$965,091	$38,603	.01%
STEAMBOAT ROCK	78	$1,097,703	$43,909	.01%
UNION	126	$3,201,934	$128,081	.02%
NON-PERMIT	11	$51,955	$2,077	.00%
OTHER	691	$17,571,979	$702,885	.12%
* TOTAL COUNTY *	3,583	$107,355,143	$4,293,233	.76%
HARRISON COUNTY				
DUNLAP	264	$5,803,308	$232,125	.04%
LOGAN*	284	$6,693,696	$267,749	.05%
MISSOURI VALLEY	545	$21,279,896	$850,918	.15%
WOODBINE	258	$6,169,701	$246,788	.04%
MONDAMIN	111	$1,348,705	$53,952	.01%
PERSIA	89	$525,854	$21,035	.00%
PISGAH	108	$690,081	$27,607	.00%
NON-PERMIT	11	$26,582	$1,061	.00%
OTHER	475	$6,493,041	$259,675	.05%
* TOTAL COUNTY *	2,145	$49,037,864	$1,960,910	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	1,051	$56,154,428	$2,246,164	.40%
NEW LONDON	266	$4,294,525	$171,783	.03%
WAYLAND	151	$2,420,670	$96,823	.02%
WINFIELD	258	$5,212,078	$208,463	.04%
OLDS	79	$1,248,495	$49,934	.01%
SALEM	71	$435,603	$17,425	.00%
NON-PERMIT	23	$848,813	$34,269	.01%
OTHER	607	$8,708,763	$348,319	.06%
* TOTAL COUNTY *	2,506	$79,323,375	$3,173,180	.56%
HOWARD COUNTY				
CRESCO*	737	$30,821,322	$1,232,801	.22%
ELMA	149	$1,651,615	$66,064	.01%
LIME SPRINGS	143	$1,810,885	$72,330	.01%
RICEVILLE	77	$1,808,209	$72,327	.01%
CHESTER	81	$1,007,142	$40,284	.01%
PROTIVIN	94	$1,963,209	$78,529	.01%
NON-PERMIT	12	$26,322	$1,054	.00%
OTHER	382	$2,018,917	$80,748	.01%
* TOTAL COUNTY *	1,675	$41,107,621	$1,644,137	.29%
HUMBOLDT COUNTY				
HUMBOLDT	826	$41,968,279	$1,678,616	.30%
DAKOTA CITY*	119	$986,374	$39,459	.01%
GILMORE CITY	54	$433,125	$17,326	.00%
LIVERMORE	124	$1,599,795	$63,993	.01%
BODE	81	$1,098,809	$43,952	.01%
RENWICK	99	$2,283,349	$91,334	.02%
THOR	45	$550,274	$22,012	.00%
NON-PERMIT	21	$193,650	$7,747	.00%
OTHER	456	$2,624,081	$104,967	.02%
* TOTAL COUNTY *	1,825	$51,737,736	$2,069,406	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	345	$7,266,935	$290,679	.05%
IDA GROVE*	579	$28,147,678	$1,125,870	.20%
BATTLE CREEK	157	$2,274,804	$91,003	.02%
ARTHUR	64	$399,262	$15,972	.00%
GALVA	73	$574,887	$22,995	.00%
NON-PERMIT	6	$42,848	$1,714	.00%
OTHER	188	$1,476,177	$59,046	.01%
* TOTAL COUNTY *	1,412	$40,182,591	$1,607,279	.28%
IOWA COUNTY				
MARENGO*	464	$15,833,402	$633,599	.11%
NORTH ENGLISH	200	$5,654,694	$226,189	.04%
WILLIAMSBURG	403	$17,318,118	$692,714	.12%
VICTOR	218	$4,259,443	$170,378	.03%
LADORA	58	$147,396	$5,894	.00%
MILLERSBURG	50	$674,159	$26,967	.00%
PARNELL	45	$368,159	$14,727	.00%
NON-PERMIT	10	$16,202	$648	.00%
OTHER	895	$31,519,468	$1,260,652	.22%
* TOTAL COUNTY *	2,343	$75,791,041	$3,031,768	.53%
JACKSON COUNTY				
MAQUOKETA*	1,193	$40,739,120	$1,629,443	.29%
BELLEVUE	446	$9,262,931	$369,912	.07%
PRESTON	216	$7,584,711	$303,382	.05%
SABULA	135	$1,321,292	$52,761	.01%
ANDREW	58	$692,052	$27,681	.00%
BALDWIN	51	$218,983	$8,757	.00%
LA MOTTE	83	$1,488,750	$59,453	.01%
MILES	98	$3,149,471	$125,984	.02%
SPRINGBROOK	43	$461,242	$18,448	.00%
NON-PERMIT	14	$42,007	$1,680	.00%
OTHER	734	$7,350,297	$293,930	.05%
* TOTAL COUNTY *	3,071	$72,310,856	$2,891,431	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	2,117	$97,897,504	$3,915,482	.69%
COLFAX	314	$20,289,195	$811,552	.14%
MONROE	259	$5,799,009	$231,954	.04%
BAXTER	166	$2,576,518	$103,050	.02%
KELLOGG	115	$1,338,677	$53,549	.01%
PRAIRIE CITY	200	$7,617,909	$304,709	.05%
LYNNVILLE	117	$1,422,796	$56,912	.01%
MINGO	77	$474,081	$18,959	.00%
SULLY	158	$7,822,735	$312,907	.06%
NON-PERMIT	18	$48,027	$1,921	.00%
OTHER	902	$8,909,034	$356,341	.06%
* TOTAL COUNTY *	4,443	$154,195,485	$6,167,336	1.09%
JEFFERSON COUNTY				
FAIRFIELD*	1,500	$59,450,844	$2,376,026	.42%
BATAVIA	98	$711,465	$28,460	.01%
LIBERTYVILLE	69	$978,929	$39,157	.01%
LOCKRIDGE	47	$407,097	$16,284	.00%
PACKWOOD	76	$767,435	$30,693	.01%
NON-PERMIT	10	$19,931	$798	.00%
OTHER	480	$3,801,901	$152,089	.03%
* TOTAL COUNTY *	2,280	$66,137,672	$2,643,507	.47%
JOHNSON COUNTY				
IOWA CITY*	4,419	$319,875,894	$12,791,449	2.26%
CORALVILLE	978	$66,447,736	$2,657,825	.47%
LONE TREE	171	$1,805,484	$72,209	.01%
OXFORD	131	$1,500,380	$60,016	.01%
SOLON	228	$3,881,074	$155,232	.03%
HILLS	71	$2,109,295	$84,366	.01%
NORTH LIBERTY	178	$4,154,693	$166,190	.03%
SWISHER	106	$2,237,163	$89,492	.02%
TIFFIN	52	$1,475,525	$59,019	.01%
NON-PERMIT	69	$232,225	$9,308	.00%
OTHER	1,157	$20,738,044	$829,511	.15%
* TOTAL COUNTY *	7,560	$424,457,513	$16,974,617	2.99%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	636	$30,168,416	$1,206,723	.21%
MONTICELLO	812	$29,198,012	$1,167,919	.21%
OLIN	171	$2,263,616	$90,543	.02%
OXFORD JCT	147	$1,255,933	$50,232	.01%
WYOMING	153	$2,330,584	$92,938	.02%
ONSLOW	63	$541,872	$21,673	.00%
NON-PERMIT	15	$115,733	$4,631	.00%
OTHER	937	$10,291,023	$411,602	.07%
* TOTAL COUNTY *	2,934	$76,165,189	$3,046,261	.54%
KEOKUK COUNTY				
KEOTA	257	$3,016,002	$120,639	.02%
SIGOURNEY*	497	$14,739,474	$589,447	.10%
DELTA	60	$300,991	$12,038	.00%
HEDRICK	177	$1,567,088	$62,615	.01%
RICHLAND	124	$3,365,787	$134,580	.02%
WHAT CHEER	194	$1,623,067	$64,906	.01%
GIBSON	41	$428,732	$17,150	.00%
HARPER	42	$350,034	$14,003	.00%
KESWICK	78	$1,680,977	$67,241	.01%
OLLIE	55	$343,396	$13,740	.00%
SOUTH ENGLISH	62	$656,381	$26,067	.00%
NON-PERMIT	15	$49,286	$1,971	.00%
OTHER	639	$6,645,902	$265,810	.05%
* TOTAL COUNTY *	2,241	$34,767,117	$1,390,207	.25%

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		1,316	$71,549,217	$2,861,074	.50%
BANCROFT		199	$7,177,804	$287,116	.05%
BURT		80	$827,003	$33,080	.01%
LU VERNE		79	$454,084	$18,163	.00%
SWEA CITY		191	$3,215,047	$128,594	.02%
TITONKA		169	$4,489,599	$179,705	.03%
WESLEY		108	$3,421,582	$136,864	.02%
WHITTEMORE		144	$2,861,424	$114,457	.02%
FENTON		114	$1,385,851	$55,437	.01%
LAKOTA		87	$887,033	$35,480	.01%
LEDYARD		69	$761,978	$30,478	.01%
LONE ROCK		51	$450,234	$18,010	.00%
NON-PERMIT		6	$2,267	$91	.00%
OTHER		673	$5,819,213	$232,753	.04%
* TOTAL COUNTY *		3,286	$103,302,266	$4,131,302	.73%
LEE	COUNTY				
FT MADISON*		1,332	$62,237,689	$2,488,672	.44%
KEOKUK		1,615	$89,613,824	$3,584,323	.63%
DONNELLSON		240	$4,546,491	$181,017	.03%
MONTROSE		120	$1,235,672	$49,431	.01%
WEST POINT		214	$3,866,588	$154,581	.03%
ST PAUL		54	$2,358,395	$94,340	.02%
HOUGHTON		49	$912,115	$36,483	.01%
NON-PERMIT		27	$339,554	$13,583	.00%
OTHER		1,115	$24,712,730	$988,308	.17%
* TOTAL COUNTY *		4,966	$189,823,258	$7,590,738	1.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	12,213	$911,912,679	$36,472,738	6.43%
MARION	2,084	$87,148,598	$3,485,082	.61%
CENTER POINT	222	$3,659,638	$146,388	.03%
CENTRAL CITY	226	$2,144,174	$85,766	.02%
HIAWATHA	398	$7,535,182	$301,377	.05%
LISBON	273	$3,577,886	$143,114	.03%
MT VERNON	398	$16,255,994	$649,877	.11%
COGGON	169	$3,336,130	$133,438	.02%
FAIRFAX	127	$1,121,845	$44,833	.01%
SPRINGVILLE	147	$2,020,730	$80,821	.01%
WALKER	149	$2,019,444	$80,759	.01%
ALBURNETTE	88	$1,140,267	$45,612	.01%
ELY	113	$1,691,501	$67,660	.01%
PALO	73	$887,016	$35,481	.01%
PRAIRIEBURG	40	$255,492	$10,221	.00%
NON-PERMIT	115	$869,024	$34,770	.01%
OTHER	1,302	$17,371,274	$694,843	.12%
* TOTAL COUNTY *	18,137	$1,062,946,874	$42,512,780	7.50%
LOUISA COUNTY				
COLUMBUS JCT	281	$9,424,586	$376,982	.07%
WAPELLO*	362	$9,912,971	$396,489	.07%
MORNING SUN	144	$3,195,424	$127,814	.03%
GRANDVIEW	57	$775,774	$31,034	.01%
LETTS	46	$424,224	$16,968	.00%
OAKVILLE	58	$690,812	$27,592	.00%
NON-PERMIT	7	$32,547	$1,302	.00%
OTHER	371	$3,649,773	$145,969	.03%
* TOTAL COUNTY *	1,326	$28,106,111	$1,124,150	.20%
LUCAS COUNTY				
CHARITON*	698	$26,998,483	$1,079,702	.19%
RUSSELL	88	$1,845,037	$73,765	.01%
LUCAS	71	$277,771	$11,110	.00%
NON-PERMIT	4	$3,953	$158	.00%
OTHER	415	$4,972,834	$198,927	.04%
* TOTAL COUNTY *	1,476	$34,098,078	$1,363,662	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON	COUNTY				
ROCK RAPIDS*		498	$15,042,102	$601,565	.11%
GEORGE		251	$4,864,285	$194,567	.03%
DOON		123	$1,678,799	$67,152	.01%
INWOOD		211	$5,184,865	$207,379	.04%
LARCHWOOD		174	$2,441,309	$97,653	.02%
LITTLE ROCK		79	$1,084,396	$43,372	.01%
ALVORD		41	$309,858	$12,394	.00%
LESTER		83	$1,952,426	$78,098	.01%
NON-PERMIT		9	$38,135	$1,525	.00%
OTHER		366	$2,921,012	$116,778	.02%
* TOTAL COUNTY *		1,835	$35,517,187	$1,420,483	.25%
MADISON	COUNTY				
WINTERSET*		715	$23,675,644	$947,026	.17%
EARLHAM		168	$2,241,124	$89,626	.02%
MACKSBURG		43	$209,504	$8,381	.00%
ST CHARLES		106	$1,507,579	$60,300	.01%
TRURO		83	$383,281	$15,332	.00%
NON-PERMIT		16	$55,927	$2,238	.00%
OTHER		494	$2,703,766	$108,151	.02%
* TOTAL COUNTY *		1,625	$30,776,825	$1,231,054	.22%
MAHASKA	COUNTY				
OSKALOOSA*		1,968	$90,394,111	$3,615,695	.64%
NEW SHARON		290	$4,059,396	$162,347	.03%
BARNES CITY		56	$286,591	$11,462	.00%
FREMONT		103	$685,576	$27,418	.00%
LEIGHTON		47	$242,586	$9,703	.00%
NON-PERMIT		11	$20,811	$833	.00%
OTHER		736	$5,251,658	$210,046	.04%
* TOTAL COUNTY *		3,208	$100,940,729	$4,037,504	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	1,091	$48,430,924	$1,937,118	.34%
PELLA	1,086	$42,901,185	$1,715,974	.30%
PLEASANTVILLE	254	$3,389,714	$135,548	.02%
BUSSEY	77	$413,268	$16,509	.00%
MELCHER	141	$1,499,665	$59,990	.01%
NON-PERMIT	16	$54,195	$2,166	.00%
OTHER	847	$11,161,861	$446,460	.08%
* TOTAL COUNTY *	3,512	$107,850,812	$4,313,765	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	3,137	$177,200,722	$7,087,369	1.25%
STATE CENTER	252	$3,737,017	$149,464	.03%
ALBION	73	$1,060,169	$42,405	.01%
GILMAN	112	$1,339,469	$53,581	.01%
MELBOURNE	126	$1,738,454	$69,523	.01%
LAUREL	71	$625,286	$25,007	.00%
LE GRAND	103	$2,138,071	$85,527	.02%
RHODES	55	$234,273	$9,372	.00%
NON-PERMIT	14	$39,558	$1,581	.00%
OTHER	684	$10,196,628	$407,698	.07%
* TOTAL COUNTY *	4,624	$198,309,647	$7,931,527	1.40%
MILLS COUNTY				
GLENWOOD*	553	$24,436,046	$977,343	.17%
MALVERN	212	$4,312,276	$172,455	.03%
EMERSON	96	$1,404,812	$56,189	.01%
HENDERSON	52	$529,926	$21,197	.00%
SILVER CITY	42	$456,583	$18,264	.00%
NON-PERMIT	5	$12,653	$505	.00%
OTHER	399	$3,122,497	$124,889	.02%
* TOTAL COUNTY *	1,359	$34,274,793	$1,370,842	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	634	$20,440,984	$817,650	.14%
ST ANSGAR	226	$11,004,677	$440,164	.08%
RICEVILLE	144	$2,007,851	$80,256	.01%
STACYVILLE	143	$3,962,403	$158,498	.03%
NON-PERMIT	9	$33,616	$1,344	.00%
OTHER	538	$5,132,331	$205,279	.04%
* TOTAL COUNTY *	1,694	$42,582,062	$1,703,191	.30%
MONONA COUNTY				
ONAWA*	629	$23,794,641	$951,772	.17%
MAPLETON	366	$10,748,449	$429,950	.08%
UTE	167	$2,208,637	$88,336	.02%
WHITING	130	$946,074	$37,843	.01%
BLENCOE	51	$311,232	$12,447	.00%
CASTANA	60	$180,381	$7,213	.00%
MOORHEAD	85	$1,368,968	$54,741	.01%
SOLDIER	85	$902,469	$36,096	.01%
NON-PERMIT	10	$62,900	$2,516	.00%
OTHER	288	$2,615,372	$104,944	.02%
* TOTAL COUNTY *	1,871	$43,139,123	$1,725,858	.30%
MONROE COUNTY				
ALBIA*	716	$22,903,534	$916,119	.16%
LOVILIA	109	$810,513	$32,412	.01%
NON-PERMIT	8	$9,552	$395	.00%
OTHER	337	$4,009,798	$160,371	.03%
* TOTAL COUNTY *	1,170	$27,733,397	$1,109,297	.20%
MONTGOMERY COUNTY				
RED OAK*	1,155	$50,514,167	$2,019,156	.36%
VILLISCA	270	$4,095,508	$163,689	.03%
STANTON	147	$3,432,254	$137,290	.02%
ELLIOTT	83	$834,441	$33,376	.01%
NON-PERMIT	8	$27,563	$1,101	.00%
OTHER	348	$3,074,366	$122,942	.02%
* TOTAL COUNTY *	2,011	$61,978,299	$2,477,554	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,731	$137,318,113	$5,491,465	.97%
WEST LIBERTY	421	$10,960,836	$438,422	.08%
WILTON	387	$29,257,565	$1,170,249	.21%
ATALISSA	69	$351,696	$14,068	.00%
CONESVILLE	46	$375,400	$15,016	.00%
NICHOLS	77	$1,747,893	$69,915	.01%
NON-PERMIT	33	$108,502	$4,340	.00%
OTHER	806	$11,738,531	$469,527	.08%
* TOTAL COUNTY *	4,570	$191,858,536	$7,673,002	1.35%
OBRIEN COUNTY				
SHELDON	926	$38,914,409	$1,556,270	.27%
HARTLEY	385	$8,296,323	$331,852	.06%
PAULLINA	352	$6,424,067	$256,966	.05%
PRIMGHAR*	232	$5,374,922	$214,786	.04%
SANBORN	256	$4,737,868	$189,484	.03%
SUTHERLAND	197	$2,326,727	$93,014	.02%
ARCHER	47	$610,743	$24,428	.00%
NON-PERMIT	7	$38,999	$1,559	.00%
OTHER	442	$2,857,777	$114,311	.02%
* TOTAL COUNTY *	2,844	$69,581,835	$2,782,670	.49%
OSCEOLA COUNTY				
SIBLEY*	574	$20,492,857	$819,661	.14%
ASHTON	106	$1,489,554	$59,588	.01%
OCHEYEDAN	141	$2,001,582	$80,056	.01%
HARRIS	46	$467,392	$18,690	.00%
MELVIN	87	$2,478,198	$99,126	.02%
NON-PERMIT	2	$5,509	$220	.00%
OTHER	294	$1,886,005	$75,439	.01%
* TOTAL COUNTY *	1,250	$28,821,097	$1,152,780	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	880	$32,466,206	$1,298,521	.23%
SHENANDOAH	1,206	$39,182,641	$1,567,398	.28%
ESSEX	169	$1,966,588	$78,664	.01%
BRADDYVILLE	40	$698,799	$27,951	.00%
COIN	63	$503,574	$20,142	.00%
COLLEGE SPRINGS	45	$276,541	$11,063	.00%
NON-PERMIT	7	$19,432	$779	.00%
OTHER	406	$5,375,582	$215,022	.04%
* TOTAL COUNTY *	2,816	$80,489,413	$3,219,540	.57%
PALO ALTO COUNTY				
EMMETSBURG*	702	$24,677,901	$953,513	.17%
GRAETTINGER	210	$2,797,704	$111,911	.02%
RUTHVEN	142	$3,060,236	$122,408	.02%
WEST BEND	209	$6,239,807	$249,601	.04%
AYRSHIRE	55	$422,803	$16,915	.00%
MALLARD	77	$937,873	$37,518	.01%
NON-PERMIT	12	$26,062	$1,043	.00%
OTHER	300	$3,244,614	$129,787	.02%
* TOTAL COUNTY *	1,707	$41,407,000	$1,622,696	.29%
PLYMOUTH COUNTY				
LE MARS*	1,249	$55,958,632	$2,237,881	.39%
AKRON	277	$5,619,720	$224,709	.04%
KINGSLEY	309	$6,045,685	$241,838	.04%
REMSEN	345	$9,052,321	$362,036	.06%
MERRILL	156	$1,873,564	$74,938	.01%
BRUNSVILLE	49	$326,595	$13,067	.00%
HINTON	101	$2,366,517	$94,659	.02%
OYENS	45	$212,044	$8,468	.00%
NON-PERMIT	14	$84,198	$3,367	.00%
OTHER	603	$3,228,683	$129,111	.02%
* TOTAL COUNTY *	3,148	$84,768,159	$3,390,074	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	175	$2,527,655	$101,114	.02%
LAURENS	426	$9,277,355	$371,082	.07%
POCAHONTAS*	580	$19,708,237	$788,045	.14%
GILMORE CITY	80	$2,098,510	$83,936	.01%
ROLFE	182	$4,082,147	$163,287	.03%
HAVELOCK	56	$823,060	$32,922	.01%
PALMER	90	$1,302,618	$52,107	.01%
VARINA	40	$262,508	$10,499	.00%
NON-PERMIT	6	$9,672	$460	.00%
OTHER	327	$1,543,034	$61,730	.01%
* TOTAL COUNTY *	1,962	$41,634,796	$1,665,182	.29%
POLK COUNTY				
DES MOINES*	24,735	$2,085,180,226	$83,407,065	14.72%
WEST DES MOINES	2,909	$225,570,007	$9,022,311	1.59%
URBANDALE	648	$20,904,472	$836,096	.15%
ALTOONA	643	$29,360,651	$1,174,283	.21%
ANKENY	1,570	$67,174,310	$2,686,777	.47%
CLIVE	110	$8,754,565	$350,182	.06%
GRIMES	303	$8,243,482	$329,738	.06%
MITCHELLVILLE	149	$1,491,470	$59,660	.01%
POLK CITY	178	$2,075,472	$83,016	.01%
BONDURANT	170	$1,873,854	$74,996	.01%
ELKHART	49	$439,354	$17,545	.00%
RUNNELLS	135	$1,770,737	$70,830	.01%
JOHNSTON	144	$2,938,645	$117,538	.02%
NON-PERMIT	482	$5,938,253	$237,555	.04%
OTHER	601	$16,031,795	$640,985	.11%
* TOTAL COUNTY *	32,826	$2,477,747,293	$99,108,577	17.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,400	$256,795,040	$10,290,777	1.82%
AVOCA	356	$13,936,058	$557,332	.10%
CARTER LAKE	212	$5,618,029	$224,718	.04%
OAKLAND	319	$6,639,239	$265,407	.05%
CARSON	128	$1,403,340	$56,131	.01%
NEOLA	159	$2,984,829	$119,306	.02%
WALNUT	174	$2,803,529	$112,138	.02%
CRESCENT	72	$1,714,370	$68,574	.01%
HANCOCK	51	$610,632	$24,423	.00%
MACEDONIA	69	$3,535,527	$141,423	.02%
MINDEN	128	$2,186,919	$87,477	.02%
TREYNOR	126	$2,273,394	$90,937	.02%
UNDERWOOD	117	$1,561,834	$62,474	.01%
NON-PERMIT	45	$199,055	$7,561	.00%
OTHER	1,250	$42,908,123	$1,716,220	.30%
* TOTAL COUNTY *	7,606	$345,159,918	$13,824,898	2.44%
POWESHIEK COUNTY				
GRINNELL	1,095	$60,853,655	$2,433,984	.43%
BROOKLYN	310	$14,274,658	$570,982	.10%
MONTEZUMA*	447	$10,707,319	$428,210	.08%
DEEP RIVER	74	$718,538	$28,742	.01%
MALCOM	82	$767,391	$30,695	.01%
NON-PERMIT	7	$5,711	$229	.00%
OTHER	608	$7,958,680	$318,400	.06%
* TOTAL COUNTY *	2,623	$95,285,952	$3,811,242	.67%
RINGGOLD COUNTY				
MOUNT AYR*	455	$13,691,815	$547,486	.10%
DIAGONAL	81	$773,781	$30,950	.01%
KELLERTON	71	$582,272	$23,292	.00%
TINGLEY	55	$495,590	$19,826	.00%
NON-PERMIT	2	$3,253	$130	.00%
OTHER	258	$1,297,337	$51,884	.01%
* TOTAL COUNTY *	922	$16,844,048	$673,563	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	610	$16,924,125	$676,924	.12%
LAKE VIEW	315	$7,240,324	$289,408	.05%
ODEBOLT	258	$4,484,760	$179,400	.03%
EARLY	124	$3,824,685	$152,990	.03%
SCHALLER	166	$3,602,343	$144,095	.03%
WALL LAKE	166	$4,127,930	$165,102	.03%
AUBURN	107	$1,384,540	$55,381	.01%
LYTTON	92	$1,083,054	$43,322	.01%
NON-PERMIT	14	$91,870	$3,675	.00%
OTHER	389	$4,300,626	$171,976	.03%
* TOTAL COUNTY *	2,241	$47,064,257	$1,882,273	.33%
SCOTT COUNTY				
DAVENPORT*	9,681	$687,279,614	$27,483,017	4.85%
BETTENDORF	2,415	$168,064,841	$6,722,238	1.19%
BUFFALO	128	$1,790,335	$71,577	.01%
LE CLAIRE	305	$3,156,132	$126,240	.02%
BLUE GRASS	236	$3,571,864	$142,847	.03%
ELDRIDGE	462	$18,364,428	$734,543	.13%
PRINCETON	114	$2,138,789	$85,547	.02%
WALCOTT	258	$11,644,058	$465,761	.08%
DIXON	61	$688,509	$27,539	.00%
DONAHUE	54	$963,973	$38,556	.01%
LONG GROVE	51	$394,758	$15,792	.00%
MCCAUSLAND	88	$642,392	$25,696	.00%
NEW LIBERTY	45	$162,688	$6,510	.00%
RIVERDALE	51	$959,902	$38,396	.01%
NON-PERMIT	226	$1,170,889	$47,048	.01%
OTHER	990	$18,094,015	$723,754	.13%
* TOTAL COUNTY *	15,165	$919,087,187	$36,755,061	6.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,010	$43,587,681	$1,743,069	.31%
ELK HORN	132	$1,982,184	$79,287	.01%
SHELBY	129	$1,490,411	$59,579	.01%
DEFIANCE	102	$869,301	$34,772	.01%
EARLING	147	$1,398,472	$55,934	.01%
IRWIN	142	$2,076,361	$83,057	.01%
PANAMA	83	$778,556	$31,141	.01%
PORTSMOUTH	59	$642,626	$25,706	.00%
WESTPHALIA	45	$411,749	$16,471	.00%
NON-PERMIT	12	$62,714	$2,508	.00%
OTHER	413	$4,477,025	$179,077	.03%
* TOTAL COUNTY *	2,274	$57,777,080	$2,310,601	.41%
SIOUX COUNTY				
HAWARDEN	496	$12,189,659	$487,373	.09%
ALTON	220	$5,433,898	$217,355	.04%
HULL	311	$5,101,766	$204,071	.04%
ORANGE CITY*	644	$23,939,702	$957,593	.17%
ROCK VALLEY	556	$22,059,461	$882,381	.16%
SIOUX CENTER	846	$29,988,779	$1,199,526	.21%
BOYDEN	150	$3,295,267	$131,751	.02%
HOSPERS	183	$2,926,324	$117,033	.02%
IRETON	170	$5,375,169	$215,001	.04%
GRANVILLE	87	$922,350	$36,893	.01%
MAURICE	60	$333,884	$13,354	.00%
NON-PERMIT	20	$79,066	$3,168	.00%
OTHER	745	$7,614,359	$304,536	.05%
* TOTAL COUNTY *	4,488	$119,259,684	$4,770,035	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	3,875	$239,593,863	$9,582,636	1.69%
NEVADA*	805	$33,311,777	$1,332,251	.24%
STORY CITY	451	$14,884,063	$595,213	.11%
CAMBRIDGE	83	$552,415	$22,085	.00%
COLO	129	$1,531,889	$61,281	.01%
MAXWELL	152	$1,699,423	$67,950	.01%
ROLAND	180	$2,138,597	$85,541	.02%
SLATER	185	$5,007,603	$200,307	.04%
ZEARING	132	$2,158,957	$86,358	.02%
COLLINS	76	$629,939	$25,200	.00%
GILBERT	79	$615,728	$24,627	.00%
HUXLEY	224	$3,829,472	$153,180	.03%
MCCALLSBURG	77	$323,985	$12,956	.00%
NON-PERMIT	68	$455,038	$18,223	.00%
OTHER	764	$8,917,327	$356,666	.06%
* TOTAL COUNTY *	7,260	$315,650,076	$12,624,476	2.23%
TAMA COUNTY				
TAMA	520	$17,924,438	$716,799	.13%
DYSART	234	$4,490,480	$179,621	.03%
TOLEDO*	429	$22,074,578	$882,902	.16%
TRAER	361	$9,314,114	$372,386	.07%
GARWIN	103	$981,970	$39,274	.01%
GLADBROOK	226	$6,330,258	$253,149	.04%
CHELSEA	112	$2,267,165	$90,686	.02%
CLUTIER	57	$539,348	$21,522	.00%
LINCOLN	58	$1,442,564	$57,556	.01%
NON-PERMIT	10	$45,978	$1,841	.00%
OTHER	559	$3,038,568	$121,498	.02%
* TOTAL COUNTY *	2,669	$68,449,461	$2,737,234	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		446	$8,312,971	$332,576	.06%
LENOX		303	$7,188,276	$287,357	.05%
CLEARFIELD		127	$1,142,193	$45,684	.01%
NEW MARKET		98	$489,153	$19,568	.00%
BLOCKTON		62	$363,249	$14,528	.00%
NON-PERMIT		5	$4,882	$195	.00%
OTHER		296	$955,359	$38,189	.01%
* TOTAL COUNTY *		1,339	$18,456,083	$738,097	.13%
UNION	COUNTY				
CRESTON*		1,273	$52,867,109	$2,114,615	.37%
AFTON		195	$2,965,811	$118,577	.02%
LORIMOR		85	$639,527	$25,575	.00%
NON-PERMIT		4	$32,084	$1,284	.00%
OTHER		334	$1,323,475	$52,935	.01%
* TOTAL COUNTY *		1,891	$57,828,006	$2,312,986	.41%
VAN BUREN	COUNTY				
KEOSAUQUA*		275	$4,744,278	$189,766	.03%
BONAPARTE		122	$1,688,132	$67,526	.01%
FARMINGTON		224	$2,426,291	$97,018	.02%
MILTON		116	$778,418	$31,138	.01%
BIRMINGHAM		83	$580,843	$23,233	.00%
CANTRIL		92	$493,437	$19,734	.00%
STOCKPORT		71	$866,439	$35,010	.01%
NON-PERMIT		5	$3,319	$132	.00%
OTHER		526	$3,031,453	$121,247	.02%
* TOTAL COUNTY *		1,514	$14,612,610	$584,804	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,311	$153,217,635	$6,124,934	1.08%
ELDON	205	$2,760,420	$110,111	.02%
EDDYVILLE	141	$1,409,236	$56,371	.01%
AGENCY	134	$1,292,592	$51,709	.01%
BLAKESBURG	79	$527,660	$21,106	.00%
NON-PERMIT	49	$179,479	$7,178	.00%
OTHER	734	$5,226,036	$209,059	.04%
* TOTAL COUNTY *	4,653	$164,613,058	$6,580,468	1.16%
WARREN COUNTY				
INDIANOLA*	1,344	$48,361,725	$1,934,235	.34%
CARLISLE	348	$6,370,720	$254,829	.04%
NORWALK	319	$4,495,000	$179,803	.03%
MILO	86	$926,680	$37,068	.01%
CUMMING	42	$152,679	$6,108	.00%
HARTFORD	77	$476,811	$19,072	.00%
LACONA	99	$1,333,053	$53,324	.01%
MARTENSDALE	62	$525,818	$21,030	.00%
NEW VIRGINIA	74	$774,898	$30,998	.01%
ST MARYS	42	$414,314	$16,569	.00%
NON-PERMIT	22	$87,979	$3,518	.00%
OTHER	865	$8,090,127	$323,491	.06%
* TOTAL COUNTY *	3,380	$72,009,804	$2,880,045	.51%
WASHINGTON COUNTY				
WASHINGTON*	1,303	$53,445,942	$2,137,604	.38%
KALONA	497	$14,111,871	$564,293	.10%
BRIGHTON	167	$1,759,970	$70,387	.01%
RIVERSIDE	138	$1,951,462	$78,058	.01%
WELLMAN	256	$7,293,733	$291,722	.05%
AINSWORTH	94	$1,265,072	$50,596	.01%
CRAWFORDSVILLE	81	$593,818	$23,755	.00%
WEST CHESTER	42	$104,361	$4,175	.00%
NON-PERMIT	11	$45,722	$1,830	.00%
OTHER	691	$6,307,528	$252,304	.04%
* TOTAL COUNTY *	3,280	$86,879,479	$3,474,724	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	444	$9,241,993	$369,648	.07%
SEYMOUR	164	$1,785,028	$71,403	.01%
ALLERTON	141	$1,085,184	$43,409	.01%
HUMESTON	174	$3,152,313	$126,092	.02%
LINEVILLE	49	$543,926	$21,757	.00%
NON-PERMIT	7	$35,686	$1,428	.00%
OTHER	404	$2,122,260	$84,868	.01%
* TOTAL COUNTY *	1,383	$17,966,390	$718,605	.13%
WEBSTER COUNTY				
FT DODGE*	3,692	$220,891,236	$8,835,052	1.56%
GOWRIE	277	$6,717,397	$267,843	.05%
DAYTON	171	$3,222,089	$128,883	.02%
LEHIGH	113	$1,874,816	$74,992	.01%
OTHO	49	$250,655	$10,026	.00%
BADGER	78	$983,998	$39,360	.01%
CALLENDAR	83	$1,097,094	$43,884	.01%
CLARE	49	$446,646	$17,867	.00%
DUNCOMBE	71	$806,493	$32,262	.01%
HARCOURT	80	$2,849,641	$113,983	.02%
MOORLAND	58	$430,717	$17,224	.00%
VINCENT	54	$1,126,092	$45,043	.01%
NON-PERMIT	34	$154,469	$6,180	.00%
OTHER	975	$16,435,899	$657,429	.12%
* TOTAL COUNTY *	5,784	$257,287,242	$10,290,028	1.82%
WINNEBAGO COUNTY				
FOREST CITY*	600	$16,169,408	$646,500	.11%
BUFFALO CENTER	286	$9,411,006	$375,927	.07%
LAKE MILLS	426	$11,782,125	$471,255	.08%
THOMPSON	135	$4,882,689	$195,308	.03%
LELAND	63	$271,577	$10,824	.00%
RAKE	86	$1,028,140	$41,125	.01%
NON-PERMIT	9	$15,757	$632	.00%
OTHER	366	$7,035,167	$281,403	.05%
* TOTAL COUNTY *	1,971	$50,595,869	$2,022,973	.36%

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66th
Biennial Report
and
Farm Facts

Kansas State Board of Agriculture

The 66th Biennial Report and Farm Facts

This record of significant agricultural developments in Kansas during 1982 and 1983 is respectfully submitted to the governor and the legislature of the state. Although budgetary pressures delayed this publication, a record of Kansas agriculture maintained in reports issued by the Board continuously since 1877 is brought to date with this Biennial Report and Farm Facts covering the calendar years of 1982 and 1983.

Harland E. Priddle
Harland E. Priddle
Kansas Secretary of Agriculture

M E Johnson
M. E. Johnson
State Statistician

The Cover . . .

Sunset in the Flint Hills . . . . surely a misty Shangri-la can be seen just beyond that last gentle rise. This sunset was photographed by Lee Wright of Topeka where the Flint Hills begin in Shawnee County.

Wright, former chief of planning with the Kansas Water Office, now is director of the Paper Armadillo Design Studio in Topeka. Environmental graphics is a specialty for the studio which produces booklets, brochures, slide programs and posters for a variety of clients.

Wright is a native Kansan from Stafford County and a Kansas State University graduate in agricultural engineering. Photography and freelance writing are just two of his interests.

Kansas State Board of Agriculture

THE BOARD OF AGRICULTURE

JACK BEAUCHAMP	Ottawa
F. E. BLISS	Longton
FLOYD O. COEN	Elkhart
ALVIN EPLER	Hallowell
ALTIS FERREE	Yates Center
CHARLES HAMON	Valley Falls
WILLIAM MAI	Sharon Springs
GAYLORD R. MUNSON	Junction City
JOHN C. OSWALD	Hutchinson
LEON RIFFEL	Enterprise
DUANE STEEPLES	Zurich
ROBERT TEAGARDEN	La Cygne

Members of the Board of Agriculture during the biennium are pictured after the 112th Annual Meeting. They are, seated left to right, Leon Riffel, Enterprise; William Mai, Sharon Springs; Alvin Epler, Hallowell; F. E. Bliss, Longton; Robert Teagarden, La Cygne; and Harland E. Priddle, Topeka. Standing left to right are Gaylord Munson, Junction City; Duane Steeples, Zurich; Altis Ferree, Yates Center; Donald Jacka, Topeka; Charles Hamon, Valley Falls; John Oswald, Hutchinson; Floyd Coen, Elkhart; and Jack Beauchamp, Ottawa.

Officers of the Kansas State Board of Agriculture for 1983-1984 are (left to right) William Mai, Sharon Springs, treasurer; Harland E. Priddle, Topeka, secretary; Alvin Epler, Hallowell, vice-president; and F. E. Bliss, Longton, president.

Kansas State Board of Agriculture officers for 1984-1985 are (left to right) William Mai, Sharon Springs, vice president; Leon Riffel, Enterprise, treasurer; Alvin Epler, Hallowell, president; and Secretary Harland E. Priddle, Topeka.

1983 Administration

Harland E. Priddle	Secretary
Donald L. Jacka	Assistant Secretary
Kenneth M. Wilke	Attorney
Lee Rolfs	Attorney
Carole Jordan	Public Information Officer
Galen Swenson	Grain Marketing Coordinator
Robert H. Guntert	Director, Control Division
Brace Rowley	Dairy Commissioner, Dairy Division
Dean Garwood	Director, Entomology Division
Eldon R. Fastrup	Director, Marketing Division
Larry Woodson	Director, Meat and Poultry Inspection Division
M. E. Johnson	State Statistician, Statistical Division
David Pope	Chief Engineer, Water Resources Division
Freeman Biery	Director, Weed and Pesticide Division
John O'Neill	State Sealer, Weights and Measures Division

The offices of the Kansas State Board of Agriculture are located at 109 S.W. 9th St., Topeka, Kansas 66612-1280. The statistical division is at 444 S.E. Quincy, Topeka, Kansas 66683. The weights and measures division offices and laboratory are at 2016 S.W. 37th St., P.O. Box 5516, Topeka, Kansas 66605.

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F. E. Bliss
President
1983-1984

Alvin Epler
President
1984-1985

Bliss Leads Board in 1983-1984

The 89th Kansas farmer to serve as president of the Kansas State Board of Agriculture was F. E. Bliss of Longton. He was elected at the Board's 112th Annual Meeting Jan. 13, 1983 in Topeka at the age of 52.

Bliss, a farmer, Quarter Horse breeder and realtor, was first elected to the Board of Agriculture in 1981.

Born in Arkansas City, Bliss received a bachelor's degree from Oklahoma State University in 1956. He has farmed near Longton since the mid-1960s.

Bliss formerly had worked as a 4-H Club agent in Cowley County and Agricultural Extension agent in Elk County. He is a member of the Kansas Farm Bureau, Kansas Livestock Association, and the Board of the Kansas Quarter Horse Association. He is an approved judge for Quarter Horses, Appaloosas, Paints and Ponies of America.

He and his wife, Gwen Huene Bliss, are the parents of two children.

Epler is 90th Board President

Alvin Epler, a Cherokee County farmer from near Hallowell, was elected to serve as the 90th president of the Kansas State Board of Agriculture Jan. 12, 1984. He was chosen 1984-1985 president at the Board's 113th Annual Meeting.

Epler is engaged in diversified grain and soybean farming, backgrounding and cattle feeding.

The 59-year-old Epler has received awards for soil conservation. He is a member of the Kansas Farm Bureau and a 20-year 4-H leader who joined the Board of Agriculture in 1982.

He and his wife, Wilma Rauch Epler, are the parents of three children.

Biennium Sees New Faces On Board of Agriculture

Delegates to the 112th Annual Meeting of the Kansas State Board of Agriculture selected two new members of the Board.

Elected to serve as board member from the sixth district was William V. Mai of Sharon Springs. He was elected to the position formerly held by Howard Wilson, also of Sharon Springs, who retired.

Elected at the age of 46, Mai is a life-long farmer from Sharon Springs. He holds a bachelor's degree in biological science from Bethany College.

Mai is a member of Farm Bureau, the Kansas Livestock Association, Kansas Wheat Growers and Kansas Corn Growers. He was appointed to serve on the Kansas Corn Commission in 1977.

He and his wife, Wilma, are the parents of three children.

Also elected at the 112th meeting was Leon D. Riffel of Enterprise. He represents the third district, replacing former board member David Schurle of Manhattan.

Riffel, 50 at the time of his election, is a native of Navarro. He is a farmer-stockman and breeder of Polled Herefords.

His memberships include the Farmer's Union, Kansas Livestock Association, National Farmers Organization, American Agriculture Movement and Kansas Polled Hereford Association. He also is an honorary member and 4-H advisory board member.

Riffel and his wife, Donna Brown Riffel, are the parents of four children.

William Mai

Leon Riffel

AGRICULTURAL HIGHLIGHTS

Harland E. Priddle, Secretary of Agriculture

Kansas farmers produced some of their largest crops in history despite the uncertainties of weather in 1982. Wheat production reached an all-time record high; per acre yields of row crops were exceeded only by those of 1979 and 1981. Livestock numbers were down, with the Jan. 1 cattle inventory off four percent from the previous year and year-end hog numbers down six percent. Reduced numbers, along with lower grain prices, brought a return to profitability for many livestock producers. Fed cattle prices also were helped by the increase in the state's cattle slaughter capacity—up nearly 20 percent in 1982 from the previous year as compared with the national increase of about 2.5 percent.

1982 Weather

Temperatures throughout Kansas in 1982 generally were cooler than average. The timing and amounts of rainfall varied widely. Stevens County in southwest Kansas received an average of only 12.53 inches of rainfall during the year, more than seven inches below normal. On the other extreme, Atchison County in northeast Kansas received 51.19 inches, nearly 15 inches above normal. Precipitation in the northern tier of crop reporting districts was close to 20 percent above normal; averages in the southwest and south central districts were down nearly 10 percent.

Moisture generally was adequate throughout the winter; however, April rainfall was mostly on the short side, leading to concern about the wheat crop. May precipitation was well above normal throughout much of the state with June following that general trend. Excessive rainfall, particularly in eastern Kansas, delayed wheat harvest and the planting of row crops. Dry weather from July through November in southwestern and southcentral Kansas reduced yields of row crops but cooler than normal temperatures helped minimize losses from dry weather.

Wheat

Kansas' 1982 wheat crop totaled a record 462 million bushels, 51 percent above the previous year and the third time in the past four years the crop had exceeded the 400 million bushel mark. As late as a month prior to harvest, many crop observers were anticipating a first-time-ever half billion bushel wheat crop; however, dryness in some areas combined with excessive moisture, disease and harvest delays in much of the eastern half of the state to bring some yield reductions.

Average test weights, at 60 pounds per bushel, were well below most recent years. Protein content, at 11.4 percent, was .4 of a point below the ten-year-average. Nevertheless, 86 percent of the Kansas crop, or almost 400 million bushels, graded No. 2 or better.

The 1982 wheat crop averaged 35 bushels per acre. That was equal to the 1980 average and compared with the record of 38 bushels obtained in 1979 and 37 bushels obtained in 1973. Some 14.2 million acres were seeded for the 1982 crop; 13.2 million were harvested for grain. This was the largest acreage of wheat seeded in nearly 30 years and the largest acreage harvested since 1952 when 14,649,000 acres were harvested.

Kansas wheat yields are strongly influenced by farmers' improved growing practices and the utilization of newer wheat varieties. In 1982, 41.1 percent of the acreage was devoted to Newton and 11.2 percent devoted to Larned. It was only the fifth year those varieties had been available for widespread production. Other newer varieties assuming increased importance included Vona, with 5.5 percent of the acreage; Rocky, with 2.2 percent; PL145 with 1.8 percent; and Tam 105, with 1.6 percent. Eagle, Scout and Centurk, long-time leading varieties in the state, have shown a decline in relative importance.

Row Crops

Kansas farmers produced a record soybean crop in 1982 and posted near record yields of corn and sorghum grain. Sorghum grain production totaled 207.7 million bushels, 13 percent below the 1981 total. The acreage harvested for grain, at 3.35 million acres, was six percent below the previous year and the lowest since 1974. Sorghum grain yields, averaging 62 bushels per acre, were exceeded only by 1981's 67 bushels per acre and the 1979 all-time-record of 69 bushels per acre.

Kansas farmers produced 140.2 million bushels of corn in 1982, five percent less than 1981. Some 1.23 million acres of corn were harvested for grain. With the exception of 1.18 million acres for grain in 1980 and 1981, this was the lowest acreage of corn harvested for grain in the past 10 years.

Kansas soybean producers posted a new record, with 47.1 million bushels harvested, four percent more than the previous record set in 1981. A total of 1.81 million acres of soybeans were harvested, an acreage 20 percent greater than 1981 and about double the number of acres generally harvested in Kansas five to ten years ago. Soybean acres harvested first exceeded corn acres harvested in 1979, and since that time the acreage devoted to soybeans has continued to increase. Soybean production is becoming increasingly common in the central and western counties of Kansas.

Early summer rains delayed the planting of row crops to the extent that many growers were forced to plant shorter maturing varieties. Delayed planting, combined with slow crop development because of relatively cool summer temperatures, resulted in widespread concern that row crops would suffer extensive frost damage in the fall, but an early frost fortunately did not occur. Crop damage generally was quite limited.

Cattle

Although Kansas is widely known as the "Wheat State," its number one cash commodity is cattle. During the past five years cash receipts from the sale of cattle and calves have exceeded the cash receipts from all crops combined. The total inventory of cattle and calves on Kansas farms and ranches on Jan. 1, 1983, totaled 5.75 million head, four percent below the previous year and the lowest number since 1969.

This was the second consecutive year that Kansas cattle numbers have declined, led by a sharp reduction in beef cow numbers. Beef cow numbers now total 1.5 million head, down 326,000 head or 18 percent from year-ago levels. This reduction reflected limited profits in the cow-calf segment of the industry stemming from relatively high interest rates and negative margins for cattle feeders from mid-1979 into 1982.

Cattle on feed in Kansas feedlots, however, showed a significant increase as compared with the very low levels of a year earlier. On Jan. 1, 1983, the number of cattle on feed in Kansas, at 1.32 million head, was up 19 percent from the previous year. Marketings of fed cattle in Kansas during 1982 totaled 3.24 million head, an increase of eight percent from a year earlier.

Kansas ranked third among states in cattle feeding and the slaughter of cattle. During 1982 cattle slaughter in Kansas totaled 4.29 million head, nearly 19 percent higher than the previous year and exceeded the number of fed cattle marketings in the state by nearly one-third. This ability to draw in cattle from surrounding states is a tribute to the efficiency of the large new packing plants in the state. These plants, with their proximity to the western Kansas feedlots, have contributed to the profitability of the cattle feeding industry in the state. Although USDA's calculations of break-even prices for fed steers at Omaha were positive during only five months of 1982, this was the longest period of profitability since the first half of 1979.

Hogs

The number of hogs on Kansas farms was below year-ago levels through all of 1982. The Dec. 1, 1982, inventory in Kansas totaled 1.67 million head, six percent below the previous year and the smallest Dec. 1 inventory since 1975. With U.S. hog marketings throughout the year averaging nearly 10 percent below previous-year levels, and relatively low grain prices, Kansas hog producers saw more profitability than they had seen in some time.

The hog-corn ratio in Kansas increased from a low of 17.2 in January to a high of 25.4 in September before closing the year at 19.3. A hog-corn ratio at this level generally stimulates an expansion in hog numbers, although many observers note the expansion was delayed by high interest rates. Year-end reports suggested the decline in hog numbers was coming to an end with a likely increase in farrowings resulting in increased hog marketings late in 1983.

Although cattle slaughter showed a sharp increase, hog slaughter was down substantially as a result of reduced hog production and a reduction in the state's slaughter capacity. Slaughter of hogs in Kansas was off 38 percent; nationally, it was down 10 percent.

Other Livestock

Sheep and lamb numbers on Kansas farms and ranches continued to trend downward with the Jan. 1, 1983, inventory totaling 190,000 head, five percent below the previous year and the fourth consecutive year of decline. Stock sheep and lambs totaled 130,000 head, down seven percent and the lowest in seven years. Sheep and lambs on feed, at 60,000 head, were the same as last year but 25 percent below 1981. The 1982 lamb crop of 115,000 head, 18 percent below 1981, was at the lowest level since records began in 1924.

The number of milk cows on Kansas farms totaled 127,000 head on Jan. 1, 1983, two percent more than a year earlier. Milk production for the year totaled 1.356 billion pounds, three percent below year-earlier levels.

There were an estimated 2.2 million chickens on Kansas farms Dec. 1, 1982, down two percent from the previous year. Egg production in Kansas during 1982 totaled 462 million eggs, 11 percent more than the previous year's production.

Prices

At year-end, prices received by Kansas farmers for all farm products were up about two percent from previous-year levels. Prices received for crops were off five percent, due primarily to a 42 cent per bushel drop in the price of wheat in December 1982 as compared with December 1981. On the other hand, prices received for corn were up 20 cents a bushel and grain sorghum prices were up 19 cents a hundredweight. Soybean prices were down 44 cents a bushel compared with a year earlier.

Livestock prices showed an eight percent increase in December 1982 compared with the previous year. The average price of all beef cattle was up $2.90 a hundredweight; hog prices were up $14.90 a hundredweight.

Prices paid by farmers tended to level off with the December prices paid index showing only a four percent increase over the previous year. Nationally, the parity ratio continued its decline, reaching only 54 percent in December 1982.

Crop Values

The total value of crops produced in Kansas during 1982 totaled $3 billion, nine percent above 1981 levels and five percent above the 1980 value, but three percent below the record of $3.1 billion reached in 1979. Value of wheat production, at $1.5 billion, was up 35 percent from the previous year due to the 51 percent increase in production. Projected season average prices for all field crops except corn were below year-ago levels.

Cash Receipts

Preliminary estimates of cash receipts from farm marketings in Kansas totaled nearly $5.8 billion in 1982, a five percent increase over the previous year but eight percent below the record level obtained in 1979. Cash receipts from the marketing of crops, at $2.5 billion, showed a seven percent increase. Livestock marketings, at $3.3 billion, were up four percent. Preliminary tabulations showed Kansas ranked seventh among the states in 1982 cash receipts from farm marketings.

Extremes Mark 1983

The year of 1983 was one of extremes for Kansas agriculture. Farmers faced extremes in weather, government programs, yields and prices. Wheat yields were the highest on record with nearly ideal weather conditions resulting in one of the shortest harvest seasons on record. Fall-harvest crop yields, on the other hand, were a disaster for many. Hot, dry summer weather sharply reduced production potential and wet fall weather delayed harvest to the extent that fall wheat seeding was hampered. Livestock producers continued to operate in a tight cost-price squeeze. The year ended with significantly lower hog numbers, but a four percent increase in cattle numbers.

Weather

The wide extremes in weather created a rather hostile environment for Kansas agriculture. The annual averages of both temperature and precipitation were not greatly different from normal, but there were sharp departures during shorter time periods. Except for north central Kansas, where the annual precipitation averaged 19 percent below normal, all districts were within 11 percent of the normally expected precipitation. That moisture, however, seemed to come at the wrong time for summer and fall crops. Spring generally was cool and wet, followed by a record hot, dry summer and a wet October-November. This was followed by the coldest December in the state's history. Subzero temperatures from Dec. 18-25 were unmatched for coldness in Kansas. During this eight-day period, Kansas daily low temperature and minimum high temperature records were established almost every day when lows ranged frequently from 10 to more than 20 degrees below zero. These temperatures were 30 to 35 degrees below normal, resulting in 75 to more than 160 consecutive hours of below zero readings which broke all-time low records for any month. Wind chills from 30 to 50 degrees below zero resulted in deaths of a number of people due to exposure. They also took a heavy toll on livestock with some increase in death losses and very significant increases in the amount of feed required to get livestock to market weights.

Wheat

Kansas' 1983 wheat crop totaled 448.2 million bushels, just three percent less than the record crop of 1982. Some 13.2 million acres of wheat were seeded in the fall of 1982 for 1983 harvest. This reduction from the previous year was encouraged by the Acreage Reduction Program which was announced in late summer of 1982. Wheat producers were given the opportunity to take additional wheat acres out of production by signing up for the Payment in Kind (PIK) Program early in 1983. Some 2.4 million acres were abandoned or destroyed. Kansas farmers harvested only 10.8 million acres of wheat in 1983, well below the level of the three previous years. The cool, wet spring was favorable for growth and development of the wheat crop. With the PIK Program, marginally productive wheat acres were destroyed. The combined result was that most wheat producers realized the largest average yields ever. Reports up to 100 bushels per acre were not uncommon. The state average yield amounted to 41.5 bushels per acre, 3.5 bushels higher than the previous record established in 1979.

Newton was the leading variety of wheat seeded. Some 38.5 percent of the Kansas acreage—more than five million acres—was seeded to Newton. The next leading variety was Larned with 10.4 percent of the acreage, followed by Tam 105 with 10.3 percent. Eagle and Scout, varieties which ten years ago had combined acreages accounting for half of the Kansas wheat plantings, accounted for only about 10 percent of the 1983 acreage.

Quality tests from more than 11,000 carlots of Kansas wheat arriving at terminals following harvest showed an average protein content of 11.3 percent, just a tenth of a point below the previous year's 11.4, but the lowest since 1974. Test weights averaged 61.6 pounds per bushel, well above 1982's 60 pounds and the highest since 1973. Some 63 percent of the crop graded No. 1 and 94 percent graded No. 2 or better.

Row Crops

Kansas row crop production reached the disaster level for many producers because of the hot, dry summer. July, August and September precipitation was the lowest on record for that period; heat was close to a record. Temperatures were over 90 degrees for 60 to 75 days for the summer, about double the normal 35 to 45 days of 90 degree-plus weather.

Drought, together with the effects of the government PIK Program, reduced crop production sharply. Sorghum production totaled 116.1 million bushels, only 56 percent of the 1982 output and the smallest crop since 1964. The acreage cut for grain, at 2.7 million acres, was down 119 percent from the previous year. The average yield of 43 bushels per acre was down 19 bushels from 1982 and was the lowest since 1975's average of 42 bushels per acre, although equal to the 1980 average.

Kansas farmers produced 83.6 million bushels of corn, 40 percent below 1982 and the smallest production since 1970. The acreage harvested for grain, at 880,000 acres, was 28 percent below the previous year and the average yield of 95 bushels per acre fell 19 bushels. Many fields of dryland corn were completely lost; even irrigated fields failed to yield as well as normal.

Not only hurt by drought, many late-planted soybean fields were not harvested due to wet weather in October and November. Kansas soybean production of 23.6

million bushels was just half of the preceding year's record production. The 1983 harvested acreage of 1.57 million acres was down 13 percent; the average yield per acre of 15 bushels was down 11 bushels from the previous year. It was the lowest soybean yield since 1976.

Hay

Early spring moisture was very beneficial for pastures and ranges resulting in rather large early hay crops. The summer drought, however, cut production. All Kansas hay production in 1983 totaled 4.9 million tons, a drop of 19 percent from the preceding year. The average yield was 2.1 tons per acre, compared with 2.56 tons in 1982. Alfalfa hay production at 2.8 million tons was down 24 percent as a result of a seven percent decline in acreage and average yields of three tons per acre as compared with 3.65 tons the previous year.

Cattle

Cattle continued to be the leading cash commodity with 49,000 farms reporting cattle. The Jan. 1, 1984, inventory of cattle and calves in Kansas totaled six million head, a four percent increase over the previous year. Beef cows numbered 1.63 million, a nine percent increase over 1982, but still 14 percent less than the recent peak numbers of 1981. The milk cow population of Kansas continued to decline with 120,000 on hand Jan. 1, a six percent decline from the previous year.

Cattle on feed in Kansas feedlots Jan. 1 numbered 1.32 million head, the same as a year earlier. Kansas continued to reign as the third ranking cattle feeding state after Texas and Nebraska. Kansas had 2,700 feedlots in 1983—2,491 of those lots had a capacity of less than 1,000 head; 130 lots had a capacity of 1,000 to 7,999; and 79 lots had more than 8,000 head capacities. The trend over time has been for an overall decrease in number, but a general increase in feedlots with larger than 8,000 head capacity.

Hogs

The number of hogs on Kansas farms at year's end—Dec. 1, 1983—totaled 1.6 million head, four percent below the previous year and the smallest number for that date since 1967. The number kept for breeding was off one percent from the previous year; market hogs were down five percent. Hog producers received relatively low prices from early summer through the remainder of the year. Lower prices, plus the impact of drought-induced increases in the prices of feed grains, resulted in a hog-corn ratio that declined from a high of 20.7 early in the year to a low of 11.2 in November 1983.

Livestock Slaughter

The number of hogs slaughtered in Kansas during 1983 was up 51 percent from the previous year with the total liveweight of slaughter up fifty percent. Nationally, the seven percent increase in hog slaughter reflected the increased supplies of pork available. Because the state has relatively few major hog slaughter plants, about two-thirds of the hogs marketed in Kansas are shipped to other states for slaughter.

On the other hand, the state's large cattle slaughter plants continue to attract cattle from other states. Kansas cattle slaughter was up ten percent over previous-year levels. Nationally, cattle slaughter in 1983 was up two percent.

Other Livestock

Sheep and lamb numbers on Kansas farms and ranches Jan. 1, 1984, totaled 225,000 head, seven percent below the previous year. Stock sheep and lambs on feed, at 60,000 head, were the same as the previous year. The 1983 lamb crop of 156,000 head was four percent below 1982.

The number of milk cows on Kansas farms totaled 120,000 head on Jan. 1, 1984, six percent less than a year earlier. Milk production for the year totaled 1.382 billion pounds, two percent above year earlier levels.

The estimated 2.35 million chickens on Kansas farms Dec. 1, 1983, was up five percent from the previous year. Egg production during 1983 totaled 481 million eggs, four percent more than in the previous year.

Prices

As 1983 closed, the prices received by Kansas farmers for all farm products were up two percent from the previous year's level. Prices received for crops were up about nine percent, but livestock prices were down two percent. Wheat was off about a dime from 1982, but corn, sorghum grain and soybean prices were significantly higher as a result of short crops.

At year-end, beef cattle averaged about 30 cents a hundredweight below the previous year. Hog prices were down $9.20 a hundredweight.

During the year of 1983 the prices paid by farmers increased only about 2.8 percent, the lowest increase in prices paid since 1968. The year-end parity ratio stood at 57 percent, three points higher than 1982.

Crop Values

The total value of crops produced on the state's farms during 1983 was $2.8 billion, down 15 percent from the 1982 level. The value of wheat production, at $1.57 billion, was down five percent from the $1.64 billion of the previous year. The value of sorghum grain production, at $322 million, was down 42 percent from the previous year. Corn production, valued at $272 million, was down 30 percent. The value of soybeans produced on Kansas farms in 1983 amounted to $184 million, 30 percent below the previous year's record. Projected season average prices were higher than year-ago levels for all major grain crops except wheat.

Cash Receipts

Cash receipts from farm marketings in Kansas totaled more than $5.8 billion in 1982. Preliminary tabulations of 1983 cash receipts suggest a decline of about five percent. Final tallies of cash receipts from livestock will likely show a 1.5 percent decline; crops cash receipts may be off 11 percent. Government payments from the PIK Program are likely to contribute very significantly to net farm income credited to 1983 and 1984.

Look Ahead

As the general economy shows signs of increasing strength, there is considerable optimism that this strength will carry over to agriculture with improved demand for meat and other farm products. The uncertainties of weather and economics will continue to challenge Kansas farmers as they struggle to earn their living from the land. In agriculture, each year offers new opportunities for meeting those challenges.

KANSAS
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FERTILIZER
NEW BRAND SOIL ADDITIVE
BIGG
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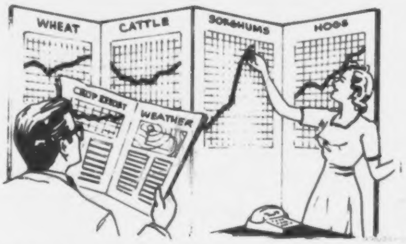
ADDITI

CONTROL

ENTOMOLOGY

MARKETING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STATISTICAL

DIVISION REPORTS

PROCESSING
BEEF • POULTRY
QUALITY MEATS

MEAT & POULTRY

DECATUR COUNTY
DAIRY • LIVESTOCK • DEVELOPMENT

DAIRY

WATER RESOURCES

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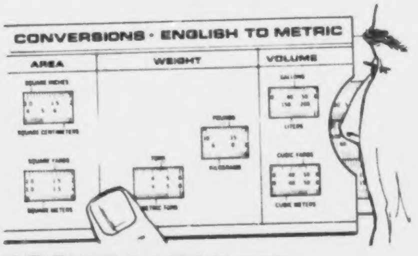
CONVERSIONS · ENGLISH TO METRIC
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WEIGHTS & MEASURES

R. H. GUNTERT
DIRECTOR

KANSAS FERTILIZER LAW
BIGG
GROW
NEW

CONTROL DIVISION

Kansas farmers used some three million tons of commercial feed in 1982 for the feeding of livestock and poultry. Because of this, farmers have a vital concern about the quality and dependability of commercial feeds sold in the state.

Protection to farmers and to responsible manufacturers is the objective of a number of truth-in-labeling laws administered by the control division. The laws relate to commercial feeds, commercial fertilizer, agricultural chemicals, agricultural seeds and livestock remedies.

Most important to the interests of stock and poultry farmers is the Kansas Commercial Feed Law, which is intended to assure farmers of receiving the nutritional quantities listed on the label. Reliable manufacturing and distributing firms favor standards of identity so that feeds may be bought and sold on a knowledgeable basis. The industry pays inspection tonnage fees to finance enforcement.

Commercial Feed Law Shields Buyers

For producers of livestock and poultry, the law is a shield against purchases of mislabeled feeds. It requires that feeds be labeled to provide essential information. The label must list net weight, product name, guaranteed analysis of protein and fat and fiber and other items, ingredients, and name and address of the person or firm responsible for distribution or manufacture of the product.

Labels are useful only when factual. Determining that they are accurate is a responsibility of the control division. The combination of chemical analysis and microscopic examinations reveals whether or not chemical and ingredient warranties are true. Appropriate chemical analysis, as performed in the Board of Agriculture's laboratory, can determine levels of drugs and antibiotics.

The guaranteed analysis on the label must show minimum percentages of crude protein and crude fat and maximum percentages of crude fiber. In the case of mineral mixtures, additional guarantees must be included. The law further requires minimum as well as maximum percentage of salt. Amounts of each drug must be specified and vitamin content may be listed.

Manufacturers Name Ingredients

Each ingredient used in formulating the feed must be specifically named on the label. Manufacturers have the option of using collective terms to indicate certain ingredients, provided the name conforms to a definite category as recognized by the Association of American Feed Control Officials. Some manufacturers have followed this practice. Others still prefer to show the specific name of each ingredient. Either method is legal in Kansas.

The product name identifies the feed as to kind, class or specific use: for example, "Dairy Feed," "Chick Starter," or "Swine Supplement." In the case of an individual product, it may be called "44 Percent Soybean Meal," the designation "44" referring to the 44 percent protein. The law requires that a product name must not be deceptive. If the name indicates a specific use, the character of the feed must conform.

If the feed is a mixture of various ingredients such as molasses, ground grains, minerals and vitamin products, the mixture cannot be labeled as a "Molasses Dairy Feed," because the word "molasses" would identify only one ingredient when the product actually is a combination of several ingredients.

If a mixed feed is composed of various vitamins, minerals and protein meals, the product name cannot be called or referred to as a vitamin premix. To comply with the law, it must be labeled as a vitamin-mineral-protein premix.

A substantial percentage of Kansas feed tonnage is distributed in bulk lots. The law requires that bulk feeds, other than customer formula feeds, must be accompanied by a label which is presented to the purchaser or is tacked on the bin at the time of delivery.

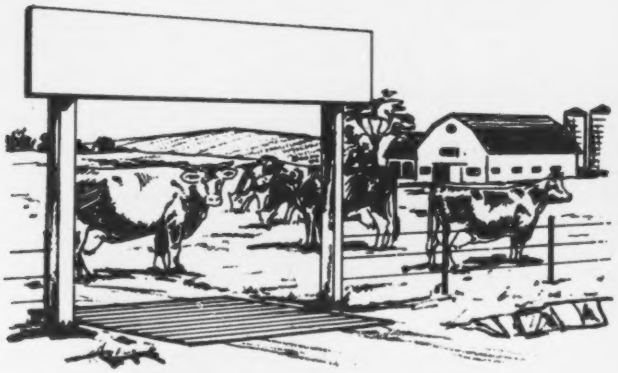
"Customer Formula Feed," as defined in the Kansas Commercial Feeding Stuffs Law, is a mixture of feeding stuffs or a mixture of feeding stuffs and other materials. Each lot is formulated subsequent to the request of an individual purchaser to contain a specific content of ingredients, protein, vitamins or drugs. Feed manufacturers who perform mixing services for stock and poultry growers are required by law to follow drug, antibiotic and feed law requirements or regulations. Finished mixes must comply with guarantees shown on the invoice. Any mixes falsely invoiced are in violation of the Kansas law. If falsely invoiced feeds contain drugs and antibiotics, they also are in violation of the Federal Food and Drug regulation.

Kansas law requires that all feeds, ready mixed for sale or customer formula mixed, bagged or bulked, must be labeled either by tag or invoice. Customer formula feeds need not be registered. The law does require, however, that persons or firms mixing the feeds must register as customer formula feed mixers and pay inspection tonnage fees.

Problem areas of major concern arise, particularly with medicated feeds. Drug additives sometimes are improperly or incompletely mixed. This is indicated by the fluctuating analysis of drug levels and the occasional presence of drugs in non-medicated rations. Such violations are cause for "stop sale" orders on lots of feed.

The use of commercial feeds in Kansas is big business. The control division strives to provide quality service for the further progress of Kansas agriculture.

The hope for Kansas' future lies in the hands of its youth. Some shining examples of that future are the Kansas officers of the Future Farmers of America, who every year visit the Secretary of Agriculture in his Topeka office.



BRACE ROWLEY
DAIRY COMMISSIONER

DAIRY DIVISION

For a number of years the Kansas dairy industry has produced more milk than the state's population can consume. Kansas annually produces approximately 1.4 billion pounds of milk, with 1.1 billion pounds coming from Grade A dairy farms and 300 million pounds from manufacturing milk dairy farms.

Of the 1.1 billion pounds of Grade A production, state Grade A processing plants utilize 575 to 595 million pounds in the production of Grade A pasteurized milk and milk products. This means 46 to 48 percent of the Grade A milk production must either be marketed to out-of-state processors or be diverted to the production of butter, cheese and dry milk powder products in Kansas. Kansas milk marketing associations, of course, try to move as much of this surplus Grade A production to out-of-state markets as possible for use and marketing as Grade A milk and milk products.

Sales to Cut Surpluses

During this period of nationwide surplus of milk production over domestic usage and foreign export, much of our nation's milk surplus has been processed into butter, cheese and nonfat dry milk, then placed in storage. Industrial and governmental efforts are directed at controlling production and increasing utilization of supply through new products. Expanding both domestic and foreign sales of dairy products also is a goal. To meet the challenge, two midwestern milk marketing associations have constructed and expanded their facilities for handling and processing milk into butter, cheese, nonfat dry milk and other specialty dairy products. The geographic location of Kansas in these two associations' marketing areas has made it a logical point for utilization in processing their milk into manufactured dairy products.

Hillsboro Plant Busy

The Associated Milk Producers, Inc., plant at Hillsboro manufactures ice cream and ice milk, condenses milk, and produces cheddar cheese. Cheddar cheese is the plant's major product. It is produced and packaged in 500-pound barrels or 600-pound blocks, depending on market requirements for its production. During flush milk production periods, the plant operates seven days per week and almost around the clock in the production of cheese. Under this operation's schedule, the plant is able to handle approximately 750,000 pounds of milk per day. The limiting factor to the plant's production is the disposition of whey from cheese making.

In 1982 the plant enhanced its production capabilities to more than one million pounds of milk per day by using new methods and procedures for handling the whey. They installed a reverse osmosis and an ultra-filtration unit. The reverse osmosis unit removes approximately 25 percent of the water in the whey; the ultra-filtration unit separates the protein from the remaining liquid and other whey components. The protein separated then can be dried to produce a highly salable dried protein product. The remaining permeate then can be shipped to other plants for processing other by-products, such as dried milk lactose. The addition of these new units to the Hillsboro operation reduced some of the problem of whey disposition and, at the same time, produced whey by-products with greater dollar values than possible from the original whey dairy operation.

The Sabetha Mid America Dairymen, Inc., plant serves as a centralizing drying and butter operation unit for the association. Kansas Grade A milk production and imported supplies of whole milk, condensed skim milk and condensed whey are received and processed at Sabetha. Before 1982, the Sabetha plant unit used two continuous churns, butter packaging and butter printing units, and two drying units capable of handling a million pounds per day of product. With the 1982 addition of a third unit with more versatility for drying, the capacity of the plant doubled to two million pounds milk equivalent per day.

New Dryer Added

The new dryer addition makes it possible for the plant to, in addition to drying skim milk in the production of nonfat dry milk, produce whole dry milk products, cheese whey products, and other special nonfat blend products. The added unit also provided the capability for drying high fat milk products such as cheese blends. The skimming operation at the Sabetha plant also allows for direct sales of skim milk from this plant to area dairy processors.

These two large association plants are of major importance to the midwestern dairy industry. It is not uncommon to see large milk transports hauling milk, condensed skim milk and condensed whey arrive daily at these plants from states surrounding Kansas, as well as farm milk bulk tanks picking up local Kansas milk production.

Dairy products are just one of the Kansas farm commodities which are featured in Agriculture Day at the Kansas Statehouse every spring.

DEAN GARWOOD
DIRECTOR

ENTOMOLOGY DIVISION

Kansas Plant Pest Regulations

The Kansas Plant Pest Act is the primary law instituted to protect the agricultural industry and other plant growers in the state from severe losses due to outbreaks of foreign and domestic pests. More specifically, this law is designed to prevent the introduction or spread of damaging insects, plant diseases and other plant pests into and within Kansas. It provides a legal basis for programs designed to locate, control, suppress and eradicate these pests. The Secretary of the Kansas State Board of Agriculture is empowered to accomplish these objectives of the act independently or in cooperation with counties, cities, townships and other political subdivisions of the state, or with federal agencies or other states. The entomology division of the Kansas State Board of Agriculture is responsible for administering the act.

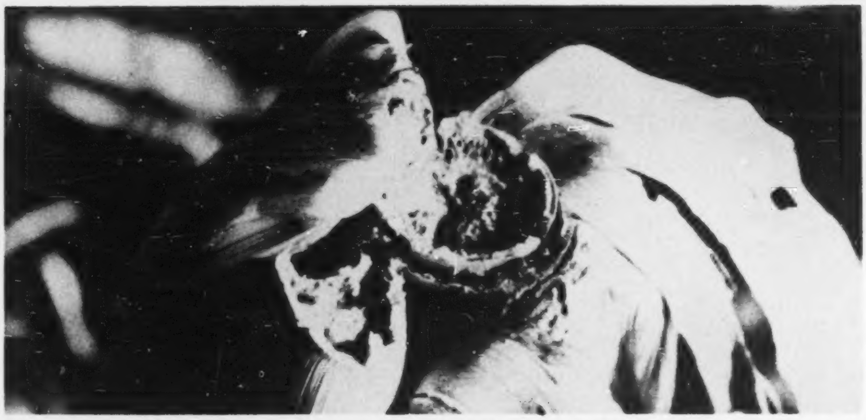
Tactics used by the entomology division to accomplish the objectives of the Kansas Plant Pest Act vary according to the target pest. They must of necessity depend on the nature and location of the pests to be dealt with; however, most division activities fall into one or more of the following areas of work.

New Pest Detection Programs

Greatest emphasis currently is being placed on the early detection of the Gypsy moth through trapping. The news media help to enhance public awareness of the Gypsy moth by reporting possible infestations. If small infestations can be located early, eradication will be easier to accomplish. Although no active Gypsy moth infestations presently are known in Kansas, moths were trapped in three locations in 1982. Special emphasis also is being given to the detection of the soybean cyst nematode which can severely reduce soybean yields. Losses can be minimized if the nematode can be detected early. In 1982, infestation was found in Barton County, Mo., which is adjacent to Crawford County in Kansas. A quarantine against the soybean cyst nematode currently is in effect in Kansas.

Early Pest Warning Surveys

Data are collected through a routine survey program to indicate present and future problems with serious pests. Early warnings then are issued in the form of public news releases and given to the Cooperative Extension Service. Losses can be minimized through early warnings and early action. Surveys are concentrated



A cornstalk broken over at the joint illustrates the serious damage and losses which can be caused to Kansas field corn because of second generation European corn borers. Proper timing of field population assessment scouting and pesticide treatments are very important for satisfactory control of this pest.

on pests of crops of the greatest value to Kansas growers, such as wheat, corn, milo, alfalfa, soybeans and fruit. Information collected during surveys conducted by the entomology division is summarized into regular reports.

Nursery Inspections

The Kansas Plant Pest Act also provides for annual inspection of nursery stock and sod to ensure their freedom from pests since, historically, these materials have been a prime source of new agricultural pests. Serious pest infestations then are eliminated before the stock is moved. New pests often are identified during nursery inspections. Early action then can be taken to control or eradicate them. Nurseries found free of dangerous pests and diseases are authorized to sell and move their stock within Kansas and to other states.

Biological Control Programs

The division has a responsibility for releasing parasites, predators and other organisms to assist in the control of serious pests. In this area, the division currently is involved in releasing new parasites of the alfalfa weevil and a parasite of the relatively new pest, the blue alfalfa aphid. Experiments into introduction of a new virus disease to help control introduced European sawfly also are being conducted in northeast Kansas.

Entomology Division

The entomology division is responsible for administration of laws dealing with detection and control of plant pests and diseases. The division's functions include conducting the Kansas economic insect and plant disease survey program, supervising pest suppression or eradication programs, inspecting plant nurseries for dangerous or imported pests, and inspecting honeybee colonies for American Foulbrood or other serious and contagious bee diseases. The division also oversees those portions of the Kansas Pesticide Law dealing with ornamental, industrial, institutional, structural and public health pest control. Division services include the inspection and certification of grain, seed, walnut lumber and other plants and plant products for foreign export.

Plant Disease Conditions, 1982-1983

Highlights of 1982

Growing conditions generally were favorable throughout the 1982 season. Plentiful rainfall, along with warm temperatures in May, were favorable for an outbreak of wheat scab which received nationwide attention in June. Varying levels of vomitoxin were present in some samples; wheat quality was somewhat reduced by the presence of scab and other diseases.

Wet soils in June delayed or prohibited planting of summer crops, especially soybeans and sorghum. These late-planted crops were damaged by freezing temperatures in October before they reached full maturity, especially in northeast Kansas.

Several state and numerous county records were established. Soybean disease activity appears to be increasing in southwest Kansas. The increase is related to the higher levels of soybean acreage in that area over the past few years.

Summary of 1983 Plant Diseases in Kansas

The year 1983 was one of contrasts. A severe drought during the summer followed a spring with above-average precipitation.

Foliar diseases were the most active in the spring. Three foliar wheat diseases—speckled leaf blotch, leaf rust and tan spot—caused the most damage in 1983. Alfalfa foliar diseases were active during the same period; spring black stem was the most prevalent. Downy mildew was unusually active on the second cutting in parts of eastern and southern Kansas.

Most foliar disease activity came to a halt as the extremely dry weather began in late spring. A few foliar diseases were active, however. An outbreak of Stewart's wilt of corn occurred in parts of southwest Kansas. An extremely high population of flea beetle vectors were active in the area. This factor and the fairly widespread use of one susceptible hybrid contributed to the disease outbreak.

The summer drought conditions stressed crops and allowed most of the common stalk and stem rots to become active as crops approached maturity. Charcoal rot was active on corn, sorghum and soybeans across Kansas. Fusarium stalk rots were evident on corn and sorghum in most areas of the state.

A few foliar diseases became active again in the fall after rainfall had resumed. Alfalfa rust was among the most active, especially in eastern and central Kansas. Tan spot and speckled leaf blotch were common on wheat.

Alfalfa

Foliar disease activity was greatest in the spring when frequent rainfall kept it active. Among the most active were spring black stem, lepto leaf spot and downy mildew. These diseases appeared in early to mid-March and remained active until early to mid-June. The frequent rains delayed cutting, allowing these diseases to remain on the first cutting longer than normal. Downy mildew was observed on the second cutting in parts of eastern and southern Kansas. Other diseases observed in the spring were common leaf spot, alfalfa mosaic, stemphylium leaf spot, yellow leaf blotch and stagonospora leaf spot, which established a new county record in McPherson County.

The stem and bulb nematode was reported from parts of southwest and south central Kansas in early May. Frequent rains contributed to activity.

Alfalfa disease activity slowed dramatically during the summer. Summer black stem and bacterial leaf spot were the most active, but their activity was much less than normal.

Rust became active in the fall after more normal rainfall had resumed. Some fields in eastern and central Kansas were severely affected by this disease.

Root and crown rots were not often observed in 1983. Fusarium root and crown rot was reported from southeast Kansas in late spring and early fall.

Corn

Stalk rots again were the most prevalent corn diseases in Kansas in 1983, with fusarium stalk rot and charcoal rot the most often observed. Charcoal rot was most prevalent in central and eastern Kansas; fusarium stalk rot was observed statewide. Little lodging from these diseases was reported.

Stewart's wilt caused great concern in parts of southwest Kansas in June. A large number of flea beetle vectors were present and active and a susceptible hybrid had been planted over a fairly large area. Symptoms occurred early—affected corn generally was less than two feet tall—and many growers were faced with the decision to replant with a short-season hybrid or to leave their corn in the field. Some replanting occurred and the corn that was left appeared to recover from the infection. Apparently, few plants became systemically infected.

Common rust was the most often observed disease during the summer; however, infections were very light and the disease was widely distributed. Holcus spot and northern leaf blight were active in parts of northeast Kansas before extremely dry weather predominated.

Other diseases observed include maize dwarf mosaic, southern rust, common smut, crazy top and diplodia ear rot.

Sorghum

Sorghum disease activity was much lower than normal due to the extreme drought. Bacterial stripe and bacterial streak, the most frequently observed foliar diseases, were most active in central and eastern Kansas. Sooty stripe was active early in the summer, especially in northeast Kansas, but was virtually nonexistent after early July. Bacterial spot and maize dwarf mosaic were reported only once during the summer.

Stalk rots, the most widespread diseases, were reported from most areas of the state. Fusarium stalk rot was most active, and charcoal rot appeared more active than in most years.

Soybean

Foliar diseases on soybeans also were much less active than normal due to the dry summer, but a few foliar diseases were found. Bacterial blight, the most active, was much less prevalent than in normal years. Other foliar diseases observed were bacterial pustule, downy mildew and brown spot.

As in most years, charcoal rot was the most damaging soybean disease. It appeared earlier than normal, being observed in early August in parts of east central Kansas. It eventually became active in nearly every soybean field in central and eastern Kansas. Other root and stem diseases observed in 1983 included phytophthora root rot and stem canker.

Wheat

Disease losses in the 1983 Kansas wheat crop totaled 16.4 percent compared with 13.8 percent in 1982 and a five-year-average of 12.9 percent.

Kansas wheat production was estimated at 453.6 million bushels by the Kansas Crop and Livestock Reporting Service; it is upon this figure that the number of bushels lost was calculated.

Due to frequent spring rainfall, three foliar diseases—speckled leaf blotch, leaf rust and tan spot—were the most active causing the greatest losses.

Speckled leaf blotch was most damaging in 1983. It was active over the entire state throughout the growing season and became established on flag leaves over much of the state in June. Estimated loss is 5.8 percent or 26.3 million bushels compared with 2.5 percent in 1982 and a five-year-average of 1.1 percent.

Leaf rust made its earliest appearance since systematic surveys were begun in 1975. It was observed in Seward County on March 1. The frequent rains allowed development of this disease throughout the growing season. It began to develop on the flag leaves in south central Kansas in early June, and by the end of the month was prevalent on the flag leaves statewide. Estimated loss is 2.5 percent or 11.3 million bushels compared with 2.8 percent in 1982 and a five-year-average of 1.5 percent.

Tan spot also was active on the wheat crop throughout the growing season. As in previous years, it was most active in the continuous wheat growing areas, especially central Kansas. It also became active on the flag leaves in June, mainly in central and eastern Kansas. Estimated loss is 1.8 percent or 8.1 million bushels compared with 1.3 percent in 1982 and a five-year-average of 1.6 percent.

Powdery mildew also became active early in the growing season, mainly in central and eastern Kansas, although a few infected fields were observed in southwest Kansas. It was most severe in parts of southeast Kansas in May and June. Estimated loss is 18 percent or 3.6 million bushels compared with .6 percent in 1982 and a five-year-average of .7 percent.

Soilborne mosaic continues to occur in parts of central and eastern Kansas where susceptible varieties are grown. It was severe in localized areas of southeast and north central Kansas and could be seen in an occasional field in the six central and eastern crop reporting districts in March. Cold weather and snow in April appeared to halt symptom development. In some areas, diagnosis was difficult because symptom expression was not typical for this disease. Estimated loss is 1.2 percent or 5.4 million bushels compared with two percent in 1982 and a five-year-average of 2.4 percent.

Wheat streak mosaic was severe in parts of northwest Kansas. Parts of Rawlins, Thomas and Sheridan counties received hail prior to the 1982 harvest; volunteer wheat was prevalent during the summer and fall of 1982. This disease also was present in parts of the west central, southwest, central, south central and east central crop reporting districts, but no extensively affected areas were observed there. Estimated loss is 1.2 percent or 5.4 million bushels compared with .4 percent in 1982 and a five-year-average of 2.3 percent.

Barley yellow dwarf was more prevalent in Kansas in 1983 than in 1982. It was reported from all except the northwest and west central districts. It was most prevalent in the east central and southeast districts where incidences up to 80 percent were reported from many fields. Estimated loss is .3 percent or 1.3 million bushels compared with a trace for both 1982 and the five-year-average.

The activity of cephalosporium stripe was unusual in 1983. It was rarely found in the central and south central districts where it usually is most active. A few severely affected fields were seen in those areas, but it was most severe in the eastern half of the north central district in 1983. Many severely affected fields were observed in Clay, Cloud, Republic, Jewell and Mitchell counties where the greatest losses occurred. Estimated loss is one percent or 4.5 million bushels compared to 1.5 percent in 1982 and the five-year-average of 1.1 percent.

Take-all caused an estimated loss of 1.1 percent or five million bushels compared to .4 percent in 1982 and a five-year-average of .8 percent. It did not become apparent until early June, but then became severe in a number of fields in the six central and eastern crop reporting districts. Incidences were usually less than 10 percent in the fields surveyed.

Loose smut was more apparent in 1983 than in 1982 in most districts, most often observed in the southwest, central, south central, east central and southeast districts. Former incidences had seldom exceeded a trace where found; however, in 1983 incidences up to five percent were recorded, especially in the southwest and south central districts. Losses are estimated at .1 percent or .5 million bushels compared with a trace for 1982 and the five-year-average. Few reports of bunt were received after harvest in 1983 and losses from this disease are included in the loose smut total. The five-year-average losses from bunt are a trace.

Scab was observed in 1983, but not to the extent of 1982. Rainfall and warm temperatures in May and June allowed this disease to develop in the southeast, east central, northeast, south central and north central districts. Incidences never were above five percent in the fields surveyed. Losses are estimated at .2 percent or .9 million bushels compared with 2.1 percent in 1982 and the five-year-average of a trace.

Stem rust was much more evident in Kansas than in the past several years. Delayed wheat maturity, along with favorable weather conditions, may have affected its development in 1983. It was observed in all districts except the west central and northwest, making its first appearance in late May in south central Kansas. Incidences were generally a trace in most fields where it was found, although some fields in the southwest, north central, central, and east central districts had incidences of up to 10 percent. Losses are estimated at .1 percent or .5 million bushels compared with none in 1982 and a five-year-average of a trace.

Another common rust disease in 1983 was stripe rust. Weather conditions in the state were favorable for its development. It was found in all crop reporting districts except the north central and the northeast. Incidences usually were in the trace to five percent range with severity rating in that same range. Losses are estimated at .1 percent or .5 million bushels compared to none in 1982.

Bacterial leaf blight was more prevalent in Kansas in 1983, causing an estimated loss of .1 percent or .5 million bushels. It was most active in the south central, central, north central and southwest districts.

Crown rots were considerably less active than in many previous years due to the good-to-excellent spring growing conditions. Estimated loss is .1 percent or .5 million bushels compared with .4 percent in 1982 and a five-year-average of .8 percent. Some winter injury was observed in scattered areas of the state, but no extensive areas of winter damaged wheat were reported.

Other minor diseases present in Kansas were Septoria glume blotch; basal glume rot; strawbreaker, caused by *Pseudocercosporella herpotrichoides*, which established a new county record in Montgomery County (SE); and a snow mold, caused by *Fusarium roseum*, which became active during the late snows in late March and April in parts of central and eastern Kansas.

Total losses from plant diseases in 1983 totaled 16.4 percent or 74.4 million bushels.

Fruits and Vegetables

The wet spring weather allowed apple scab to be extremely active in 1983. Unprotected trees suffered partial defoliation; however, fruit on protected trees appeared to be in good condition but smaller than normal.

Peach leaf curl was very active with defoliation observed in many parts of eastern and central Kansas.

Perhaps the most active spring fruit disease was cedar-apple rust. Pressure from this disease was very high in eastern Kansas. The galls were extremely numerous on junipers, both cultivated and wild, over all of eastern Kansas. Severe defoliation of apples and crabapples was seen in many areas. Frequent rains made good control nearly impossible.

Cherry leaf spot was observed in a few areas in northeast Kansas.

Trees and Ornamentals

The frequent spring rains were ideal for the development of foliar tree and shrub diseases. Anthracnose of sycamore and elm were prevalent in many areas. Fireblight also was a problem. Scab was devastating on crabapples in many areas of eastern and central Kansas.

Dutch elm disease was more active in 1983 than in the previous two or three years. Many large elms which had survived previous outbreaks were lost.

Verticillium wilt appeared to be more active on Russian olives in eastern Kansas in 1983. The wet spring no doubt allowed this to occur.

Summary of Insect Conditions, 1982-1983

Highlights of 1982

Fewer serious field crop insect pest problems surfaced in 1982 than usual. Adverse weather in Kansas seemed to have played a very important role in pest suppression.

Although cooler-than-normal spring weather favored aphid populations on small grains, seedling milo, shade trees and other plants, these pests apparently were suppressed during the same period to an unusual degree by hard, often wind-driven rains over much of the state. The greenbug was not a serious problem in wheat in late winter and spring, but wheat fields likely served as the primary source of greenbugs flying into early sorghum in western Kansas where serious damage to untreated or late-treated fields occurred in some areas. Frequent rains, along with some high winds, often seemed to have eliminated or nearly eliminated greenbugs on early milo in eastern Kansas. No late-season problems developed on sorghum in eastern Kansas.

Based on high 1981 fall-laid egg counts, the alfalfa weevil was expected to be a more serious pest in 1982 than it was. Factors working to reduce the severity of the problem appeared to include high winter egg mortality and possibly some adult mortality; cooler-than-normal first cutting weather, which may have caused reduced egg laying or extended incubation periods; and some larval mortality due to freezes and diseases. Three species of alfalfa weevil parasites were released in Kansas in 1982: *Bathyplectes anurus* (76 sites in 42 counties); *Tetrastichus incertus* (five sites in four counties); and *Microctonus aethiopoides* (11 sites in 11 counties).

Unusually cool, wet spring and summer weather resulted in the lowest populations of chinch bugs in Kansas small grains and milo that had occurred in several years in most areas.

The late-season corn pest survey indicated that European corn borer infestations were higher in all corn growing areas in 1982 than in 1981, except in the northeast and north central districts. Southwestern corn borer infestations were below normal with reduced populations, probably related to the cold winter of 1981-1982; more judicious use of more effective pesticides; and less corn acreage planted in some areas.

Male Gypsy moths were trapped in Kansas for the first time in 1982; a total of four were caught, two in Uniontown, one in Lawrence and one in Salina. These catches do not necessarily mean that active infestations are present.

Summary of 1983 Insect Conditions in Kansas

Kansas insect pest problems during 1983 were extremely variable from area to area and from field to field. Overall, however, there seemed to be fewer pest problems than usual. The cool, wet weather which extended through June was very hard on many pests such as chinch bugs, various aphids and probably alfalfa weevils.

Army cutworms caused minimal problems in 1983. A few fields of seedling alfalfa in south central and southwest Kansas were damaged during late winter and early spring, but in most cases treatments were not needed because of rapid plant recovery related to abundant soil moisture. In the same areas, army cutworms sometimes were found in respectable numbers in wheat, but no significant damage was reported. Wheat in the area was mostly well tillered and adequate moisture allowed fast recovery from damage.

Some moderate to heavy greenbug infestations occurred in some fall-seeded wheat in parts of south central and southwest Kansas. Most serious problems were confined to a small area in southwest Kansas where a few fields were treated in early November.

Greenbug infestations on sorghum occurred throughout most of the state, but populations were variable with serious problems restricted to scattered areas in western Kansas during late season. Serious early season problems on seedling milo were scarce. Severe "firing" of milo due to drought seemed detrimental to late season greenbug buildups over much of Kansas.

Nearly all samples of greenbugs tested from both wheat and milo in 1983 were biotype E.

Alfalfa weevil infestations were above 1982 levels over most of the state, but alfalfa seemed to outgrow damage in many areas. A fungus disease was noted killing weevil larvae. It may have helped keep infestation levels down in many fields. Abnormally cool spring weather also may have been unfavorable to the weevil.

Pea and blue alfalfa aphids caused some isolated alfalfa damage, particularly in southwest and more rarely in southeast Kansas.

Beet armyworms and fall armyworms damaged some seedling alfalfa fields in south central and southwest Kansas. Beet armyworms also were responsible for some defoliation in isolated cases of soybeans and fall-seeded wheat in the same area.

Surveys in late February and early March showed populations of overwintering adult chinch bugs to be lower than since the early '70s. Chinch bugs were scarce in maturing wheat and caused only minor damage to milo in 1983. For the second straight year, cool, wet weather from April through June was unfavorable for chinch bugs.

First generation European corn borer infestations generally were higher in 1983 than 1982. Second generation populations also were high in most areas, causing a considerable amount of stalk tunneling and lodging.

Southwestern corn borers were common further west and north in Kansas than usual. This seemed related to the rather mild preceding winter which allowed greater survival than usual. Another factor which may have contributed to the problem was related to large numbers of borers surviving in some "Payment in Kind"—PIK—fields which never were plowed down. This also applies to the European corn borer.

Grasshopper populations were down in all areas of Kansas. Hoppers caused only minimal damage to margins of wheat fields; no threatening situations were found on rangeland. Only home gardeners in south central Kansas reported any problems. Gardeners usually are the first to report problems.

Longhorned wood borers and stem weevils caused considerable damage to cultivated sunflowers at least in Greeley and Wichita counties of west central Kansas. Nearly all plants lodged; harvest was not attempted in two early-planted fields in Wichita County. This was the second year for serious damage there.

Spider mites were more of a problem than usual, not only on western Kansas corn. Heavy infestations were common on corn as far east as the irrigated growing areas in Republic and Cloud counties. Scattered heavy infestations were reported on milo at least as far east as Barton and Osborne counties of central Kansas. The July-August drought favored the outbreak. Spider mites also were responsible for some injury to soybeans in isolated situations, mostly in northeast Kansas.

Second generation elm leaf beetles caused much more serious damage to elms than usual, especially in western Kansas. Bagworms were more abundant than usual and pine tip moths were reported common.

A puncturevine seed weevil was found in 10 new counties and a puncturevine stem weevil was reported from two new counties. Black vine weevils and strawberry root weevils were detected on Euonymous in Sedgwick County. Only one Japanese beetle was caught in Kansas this year. Extensive trapping for Gypsy moth resulted in the catch of only one male moth in 1983.

Pictured is severe stalk breakage in an untreated cornfield in Scott County, resulting from a heavy second generation European corn borer infestation in 1982.

Small Grains

During January, Army cutworms commonly were found in low numbers in wheat in Sumner, Harper, Barber and Edwards counties. By mid-March through April, counts of trace to four per row foot of wheat were being found in Meade, Kiowa, Stevens, Hamilton and Greeley counties. Very little actual damage was noted to the wheat because of the size of the plants and the excellent growing conditions. No reports of treating were received.

Results of the 1983 winter chinch bug survey conducted in early March showed overall wintering populations to be the lowest since the early 1970s. The survey turned up isolated moderate-to-heavy wintering bug populations in the Canton area of McPherson County and in southwest Rice County. Some thought the higher populations found were related to drier conditions which may have occurred in those localized areas the previous growing season.

Unusually cool, wet weather through June, as in 1982, prevented the chinch bug from building to significant numbers in nearly all wheat fields. Practically no damage to adjacent seedling sorghum or corn was reported in 1983. About the only area where any significant damage was seen was in Pawnee County which is near the westernmost limits of the chinch bug's known distribution in Kansas.

Most greenbug populations in Kansas wheat had declined greatly by mid-January except in the far south. On Jan. 12, infestations of lively greenbugs often still exceeded 1,000 per drill row foot in some fields south of Anthony. Numbers also were holding their own in the Isabel and Sawyer areas of Pratt and Barber counties. A return to very cold weather between mid-January and mid-February greatly reduced numbers and eliminated threats to the 1983 wheat crop. Substantial numbers never were found in wheat before maturity anywhere in Kansas.

By mid-October, damaging populations of greenbugs had not been detected in routine surveys of fall-planted wheat; however, Nov. 1 brought reports of damaging populations in the adjacent corners of Meade, Haskell and Gray counties. Fairly extensive follow-up surveys indicated serious infestations were nearly all restricted to scattered fields in an area southwest of Tice of only a few square miles. This was in an area with extensive milo producton, some of which was late-planted. It seems the infestations in wheat might have developed from a flight of winged greenbugs from late infestations on milo. A few greenbugs could still be found on sorghum in that area as late as Nov. 7. The onset of and general continuance of cold weather beginning about mid-November prevented any further problems from developing.

The annual USDA spring Hessian fly survey was cut back greatly from 1982. The 1983 survey involved 303 fields in 22 counties located in north central and central Kansas. Seventy-six percent of the fields checked in north central counties were infested; an average of 10.6 percent of all stems were infested as opposed to only two percent in 1982. Some fields with more than 50 percent of the stems infested were seen in Clay, Cloud and Osborne counties. In the central district, infestations were not as intense on the average, although flies were detected in 72 percent of the fields sampled. An overall average of 6.4 percent of the stems were infested as opposed to 2.2 percent in 1982. Some high density infestations were seen in Dickinson, Lincoln, McPherson, Russell and Saline counties. According to the USDA, the increase in population densities and infestations in 1983 were attributed to the cool, wet spring and large acreages of susceptible varieties. More favorable cultural practices also have been mentioned as a factor contributing to the problem.

In a wheat field in Pottawatomie County, 85 percent of the stems were infested with Hessian fly with 72 percent lodging. Dry weather during the later part of July which continued through August prevented summer generations from developing. Although little early wheat was planted, a 10 percent infestation was seen in one of the earlier fields (only three tiller) checked in Shawnee County Oct. 24. Much of the stubble of the previous crop was on or close to the surface because of minimum till practices. This may have contributed to the problem if the old stubble was heavily infested with flaxseed from the previous spring. A report of a heavy infestation in Morris County was received soon afterward and may have had similar related circumstances. Similar associations were noted in the fall of 1982.

Grasshoppers caused minimal wheat stand losses along field margins in parts of west central and southwest Kansas. Corn flea beetles were exceptionally damaging to some rye in north central Kansas during the fall. Some fields had to be replanted.

Sorghum Insects

Because of unusually wet spring weather through most of June over much of Kansas, milo was mostly planted later than usual. Early-season flights to milo which could be found generally were very light and no treating was required. It was necessary, however, in isolated cases in Gray, Meade and Thomas counties, according to reports. In eastern and central Kansas especially, frequent beating rains in June helped keep greenbug numbers down in sorghum.

Late-season greenbug populations in Kansas were highly variable from field to field in all affected areas surveyed by early August, when some treating was being done over much of western Kansas. Significant late-season greenbug infestations generally failed to materialize outside the far west.

Greenbugs lingered longer in some fields than was expected given the amount of parasitism. Hyperparasitism or an adverse effect from high temperatures of late July and August on the parasite, *Lysiphlebus testaceipes*, are suspect. Hot, dry late-season weather which caused severe "firing" of milo fields over much of Kansas seemed to adversely affect greenbug buildups.

Spider mites were heavy in many western Kansas milo fields in August. Some fields grown for seed production in Grant County had unusually heavy infestations in August. Although rarely a serious problem, spider mites were common in many milo fields farther east, extending well into northeast Kansas. Very serious damaging infestations in sorghum were found at least as far east as Barton County in central Kansas and Osborne County in the north. The eastern infestations seemed to have been promoted by the unusually dry weather of late July and August.

Spotty heavy infestations of corn leaf aphids were seen in scattered fields of milo throughout the state, but some unusually serious infestations were seen in drought-stressed milo in parts of northeast Kansas. Many fields were treated. Some growers confused this pest with the greenbug.

Isolated cases of chinch bug damage were reported in milo adjacent to wheat in Pawnee, Riley and Harvey counties in mid-July. Damage was mostly minor. A second year of much cooler and wetter-than-normal spring weather left survival in small grains extremely low. Populations still had recovered little by the end of the sorghum growing season, even after the unusually hot, dry weather from mid-July through August. The highest count noted in late season on milo averaged only about 35 per plant near Canton in McPherson County. Chinch bugs usually averaged less than five per plant in many fields of milo checked in parts of central and south central Kansas in August and September. For the second year running, no chinch bugs were found in any of the cornfields included in the late season survey of corn pests. It should be pointed out that this survey did not include the southeast or most of the east central area because drought left too little corn to survey.

False chinch bugs were reported common. They caused some damage to a few rows of milo adjacent to wheat fields from which they migrated when the wheat was maturing in parts of Hodgeman, Ellis, Rooks and Washington counties. Problems likely occurred in some other counties as well.

Corn Insects

Corn rootworm larvae damage to corn in 1983 was about average.

First generation European corn borer infestations were higher in most areas in 1983 than in 1982. Their moths were flying statewide as of mid-June and the first egg masses were seen in Cherokee County on June 13. During the week of June 20-24, small larvae were detected in whorls of early corn in many corn growing areas of the state except the extreme northwest. Second generation populations generally were greater in all areas of the state than in 1982 but this was not reflected in some areas by counts of larvae remaining in corn fields at season's end, according to the late season corn pest survey. Three factors likely contributed to this—good chemical control in many areas; high incidence of disease in many fields—dead, apparently diseased, larvae were unusually common in many fields at least in north central, northwest and west central areas during the late season corn pest survey; and the hot, dry weather of late season may in some way have taken more of a toll on this pest than occurs at more normal temperatures. Highest levels of infestation were observed in the north central district where numbers approached the 1980 high.

First generation southwestern corn borer infestations were more common in corn in south central and southwest Kansas than in 1982, following the mild winter. The presence of low levels of the first generation of this species was confirmed in corn as far north and west as Wallace County. Fall surveys showed a large increase in the average percentage of stalks infested by second generation southwestern corn borers except in the southwest district where a slight decrease was recorded. The higher infestation levels also were associated with an increase in the percent of stalks girdled and lodged.

Spider mites began building on corn in western Kansas at the last of June. By the first of August, infestations varied from scarce to heavy. Some control problems were occurring in various instances. High populations of predaceous mites and the tiny mite-feeding lady beetles in the genus, *Stethorus*, kept mites in check in some fields.

Turf and Lawns

White grubs (probably one-year type) were very heavy and still shallow in Cherokee and Neosho counties the last of February. By late April, billbugs were active in some Kiowa County lawns. Large numbers of southern masked chafers still were flying in Finney and Greeley counties; by mid-August small larvae were common in lawns as far west as Garden City.

Alfalfa

The alfalfa weevil caused serious damage to alfalfa in scattered areas and fields over most of the state. A mild winter allowed many eggs to come through in a hatchable condition. Populations seemed to be up somewhat from a year earlier; however, except early in the growing season when it was relatively dry in some areas, alfalfa often seemed to outgrow weevil damage. Damage may also have been indirectly minimized by cooler-than-normal spring weather slowing egg laying, larval feeding and development more than it did the growth of the alfalfa. There is some speculation that weevil egg laying not only was slowed by the cool weather but also that total eggs laid may have been reduced below normal. A fungus disease also was noted killing varying numbers of alfalfa weevil larvae at a site near Harper and another near Manhattan. Such diseases may have been much more widespread and beneficial than was established by the limited surveys. Evidence of diseased larvae can virtually disappear within a relatively short time after a moderate epidemic has run its course.

Limited fall surveys turned up no adult alfalfa weevils until early November when large numbers were found in some fields in Jefferson and Reno counties. Cooler-than-normal fall temperatures and the bitter cold in late December may have reduced fall egg laying and possibly killed other eggs, especially those not protected by snow cover.

Specialized surveys in February indicated the presence of large numbers of clover leaf weevils in some alfalfa fields in parts of south central Kansas. Heavy damage never showed in these fields later in the season, possibly because of a fungus disease which keeps this pest below damaging levels in most fields during most years. In early March, the weevil was reported causing significant damage in a field in Meade County of southwest Kansas.

Isolated damaging infestations of pea and blue alfalfa aphids were recorded in parts of both southwest and southeast Kansas in late April and early May. Beating rains and a fungus disease associated with wet weather probably also figured in the low occurrence of problems with these pests despite cool spring temperatures which were very favorable for outbreaks.

Significant infestations of spotted alfalfa aphids generally were scarce in 1983; no reports of any damage by this pest.

Army cutworms were found in significant numbers occasionally in parts of south central, southwest and in Cheyenne County of northwest Kansas. Significant damage was seen in a few seedling alfalfa fields. Damage to established stands was minimal in most cases because soil moisture usually was adequate or better in most areas in late winter and spring. Alfalfa recovered from the damage rapidly.

Dryland seeding of alfalfa in August and early September was minimal in 1983 because of dry weather. The few fields that had emerged by early September—mostly irrigated—often were damaged by fall armyworms. Beet armyworms, sometimes coupled with significant numbers of fall armyworms, often were a problem in irrigated seedling alfalfa, particularly in parts of south central and southwest Kansas. Beet armyworms caused serious defoliation in at least one established field in southwest Kansas in September. This may be the first time that beet armyworm infestations as serious as these have been recorded in Kansas alfalfa. In an unusual case, corn earworms were said to have caused heavy defoliation of established alfalfa in Labette County in late September.

Soybeans

During late July, thrips caused moderate damage to the lower leaves of late soybeans in some fields in southeast Kansas. By mid-August, spider mites were causing browned spots in isolated fields in Shawnee, Johnson, Atchison, Brown, Doniphan, Meade and Barton counties. Treating for spider mites was indicated in some instances in these areas.

Beet armyworms were reported to be causing some defoliation of scattered fields of soybeans in Stevens, Seward and Pratt counties in August. Green cloverworms commonly averaged 10-15 per row foot in pod fill-stage soybeans in Rice, Barton, Stafford and Pratt counties. As high as 40 per row foot were found in a field in Kiowa County.

Cultivated Sunflowers

One to 10 percent lodging of generally late-planted cultivated sunflowers mostly due to girdling by longhorned wood borers suspected as belonging to the genus, *Dectes*, commonly was found in Wallace and Greeley counties in west central Kansas. Nearly all plants in two early planted fields in northwest Wichita County were lodged by late September. Most plants had been girdled or partly girdled by the wood borers at or slightly below the soil line, but many lodged plants showed considerable internal injury typical of that caused by stem weevils at stem bases.

General Vegetables

Pests causing problems on vegetables included bean leaf beetles chewing holes in leaves of green beans; imported cabbage butterfly on cabbage and cauliflower in Manhattan; and cabbage looper feeding on broccoli in a garden in Douglas County. Grasshoppers caused problems for gardeners in south central Kansas; and tomato hornworms defoliated tomatoes in Jefferson County.

Deciduous Fruits and Nuts

Codling moths were flying over much of eastern, central and southern Kansas by mid-May. The first peach tree borers of the season were caught in Greensburg on June 30, in pheromone traps.

Ornamentals, Forest and Shade Trees

Spring cankerworm males were seen flying in Greensburg Jan. 13; in Manhattan Feb. 16. Larvae of this pest were found on crabapples and elms in Manhattan on April 28; by May 19 they were causing moderate defoliation of some branches on a few small honey locusts and crabapples.

Elm leaf beetles were laying eggs throughout eastern and southern Kansas during mid-May. By the first of August, second generation larvae were causing much more serious damage to elms than usual in many Kansas cities.

Reports of bagworms on junipers came from Cowley, Sumner, Shawnee and Johnson counties. High survival of eggs carrying through the winter was indicated by early surveys. Cool weather spread out the hatch. Reports indicated that 1983 was an outbreak year. Large pine tip moth larvae were found in Mugo pines at one site in Cowley County and European elm scale reports came from Wichita along with some heavy infestations in Sharon Springs.

Roseslug caused severe foliar injury to hybrid tea roses at one site in Manhattan and fall webworms were reported heavy on walnut, pecan and persimmon trees in southeast Kansas. Eggs and young larvae of the walnut caterpillar were found in Greensburg in late June and the second generation was hatching in Riley County by mid-August.

Beneficial Insects

A puncturevine seed weevil was noted feeding on seed pods of puncturevine in the following counties of Kansas this fall: Gray, Grant, Stanton, Stevens, Haskell, Finney, Scott, Wichita, Greeley, Hamilton, Sherman, Cheyenne, Rawlins, Morton, Reno and Comanche. The finds in Cheyenne, Rawlins, Sherman, Greeley, Wichita, Hamilton, Stanton, Morton, Reno and Comanche counties represent new county records. In addition, a puncturevine stem weevil was found infesting puncturevine in Reno and Comanche counties. This represents new county records for this insect. Both of these weevils were imported and released during the sixties to help control the puncturevine.

As part of an ongoing cooperative project between the U.S. Department of Agriculture and the Kansas State Board of Agriculture, the alfalfa weevil parasite, *Bathyplectes anurus*, was released in alfalfa at more than 50 different sites and the parasite, *Microctonus aethiopoides*, released at four sites in Kansas during 1983.

Small scale research plot releases of the musk thistle weevil, *Rhinocyllus conicus Froel.*, have been made in Kansas at various times during the last decade. These releases were made as a part of investigations in the bio-control potential of this insect in combating musk thistle (*Carduus nutans L.*) infestations.

Results of studies in Kansas, as well as those in other states, were sufficiently promising that during June 1979 large scale inoculative releases of the weevil were made in an attempt to establish populations which would aid in control of musk thistle. During the period of inoculative releases, weevils were liberated at about 245 sites in 52 counties.

Recovery surveys to determine weevil establishment were conducted during July and August of 1983. The data collected indicate that of 63 sites believed active, 40, or 63 percent, still had musk thistle weevil populations based on laboratory examination of head samples taken in addition to limited field observations.

Weevil establishment success of the initial release program appears to vary on an individual site and county basis, but was highest in the north central and western portions of the Northeast Crop Reporting districts. In sites maintaining active weevil populations, percent thistle heads infested ranged from five to 100 percent.

Detection

Black vine weevils, found earlier in Kansas only at one site in Johnson County, were detected on Euonymous in a Wichita nursery. Infested Euonymous plants were brought from Oregon and California.

Strawberry root weevil was detected on Euonymous at a nursery in Sedgwick County. This pest has a very wide host range and previously was found only in Bourbon County of Kansas.

Federal and State Plant Protection Programs

Results of the annual adult rangeland grasshopper survey done nearly exclusively this year by Animal and Plant Health Inspection Service personnel, U.S. Department of Agriculture, were discussed earlier under rangeland pests.

Even though many more traps were in operaton in 1983, only one male gypsy moth was trapped as opposed to four in 1982. The specimen caught in 1983 was taken in Johnson County and probably did not represent a moth taken from any active infestation in the area. Only one Japanese beetle was caught in traps placed in railyards in the Kansas City area during 1983. This compares with four trapped in the same area in 1982.

ELDON R. FASTRUP
DIRECTOR

MARKETING DIVISION

In 1982, the marketing division was restructured to expand the professional marketing services it provides to Kansas agricultural and agribusiness industries.

Eldon R. Fastrup was appointed director for international and domestic marketing, joining the staff in January 1983. The division was structured into four major staff sections: international and domestic marketing sections headed by assistant directors; a market service section; and the administrative office for the state's corn, sorghum and soybean commodity commissions and check-off programs.

The marketing division long has maintained an active program of providing technical assistance to producer and agricultural industry groups. Market-oriented activities are planned to create a demand for and facilitate domestic and international sales of agricultural products and food grown and processed in the state.

International Marketing Recognized

The division's international program was recognized by the U.S. Department of Commerce with the presentation of the President's "E" Award for excellence in exporting service. The award was given in November 1982.

The marketing division's program designed to increase exports has been built on several services. They include hosting procurement missions from foreign countries; sponsorship of overseas trade missions; participation in the Mid-America International Agri-Trade Council (MIATCO), a regional organization for the promotion of exports; participation in foreign trade shows; dissemination of foreign trade leads; production of a state agricultural export directory; and the nation's first statewide grain commodity check-off program for three grains—corn, sorghum and soybeans.

Kansas was only the eighth state in the nation to receive the "E" award. Criteria included proof of substantial increase in volume of exports and export sales over a sustained period, including breakthroughs in particularly competitive markets; introduction of a new product into the U.S. export trade; or the opening of a new trade area which previously was closed to American products.

As a result of contacts with a trading company in Southeast Asia which have led to the continuing sales of several Kansas products, the Kansas State Board of Agriculture signed a contract with a representative for that area of the world.

Frank Lee, executive chairman of TARISCO, is serving as a marketing consultant for the Board in Southeast Asia. This pilot project will test the effectiveness of establishing overseas representatives.

Computer Makes Matches

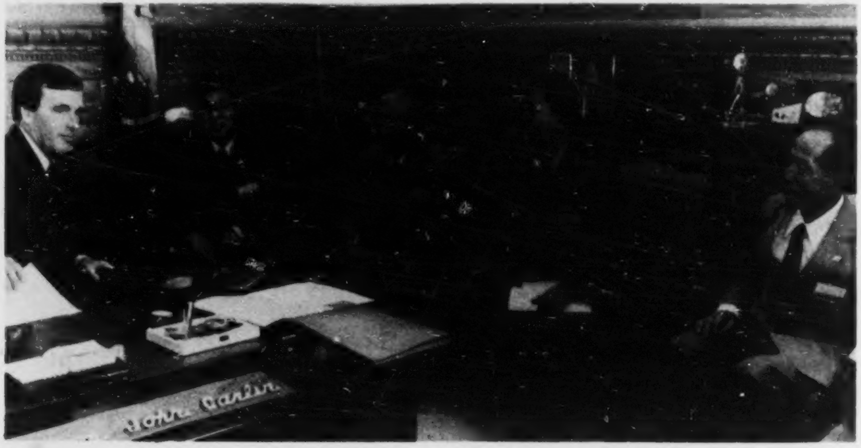
The core component of the division's professional services is matching Kansas companies with opportunities for sales. To keep pace with technology in the business world, particularly for data management, the division has computerized phases of many of its market development activities. A microcomputer purchased with federal matching funds allows the division's market service area to maintain data bases on Kansas agricultural products and food processors, to compile profiles on export-targeted countries which are potential users of Kansas products, to process various types of information facilitating the work of the division, and to access other data base systems. For example, the computer is used to process incoming trade leads, matching them with Kansas suppliers. It reduces the elapsed time for contacts between the foreign buyer and the potential seller in Kansas. The marketing division ensures that the state's businesses and companies receive these trade leads immediately.

Commodity Commissions

Export markets for significant percentages of the state's grains must be sought each year. Market development is a major focus of the commodity commissions and the department, as shown by the number of foreign trade missions and study groups which visit in the state.

In 1982 and 1983, Kansas hosted the Republic of China's seventh and eighth Procurement Missions to the U.S. They resulted in $45 million in sales of corn and wheat, and additional sales totaling $2.1 million of equipment for feed milling. Other foreign buyers who came to Kansas represented more than a dozen countries including Columbia, Egypt, Jamaica, Japan, Malaysia, Mexico, the People's Republic of China, South Korea, Taiwan, Venezuela and Zimbabwe.

The commissions' aggressive programs support Kansas State University's International Grains Program and the training opportunities offered to demonstrate the efforts of Kansas producers to deliver quality grains. One such training opportunity was the two-day Farmers and Exporters Marketing Short Course for producers, grain elevator managers and grain company officials. The course followed the dedication of the new International Grains Program facilities on the KSU campus.



Members of a Korean Soybean Team meet with Governor John Carlin while in Kansas.

Domestic marketing staff members work with such groups as the Kansas Sheep and Wool Auxiliary. At the group's booth at the Kansas State Fair in 1982, Beth Hindshaw of Reno County receives a wool pelt from Mrs. Carl Hamilton, president of the auxiliary (right). Beth exhibited the top exhibit in 4-H knitting and crocheting, this sweater made of 100 percent wool.

Additionally, in the last two years the Kansas Soybean Commission and the grower's association have co-sponsored seventeen soybean profit seminars throughout the state. They not only reviewed for growers the check-off program and its goals, but also focused on marketing, production, control and research issues.

These continuing market development activities of both the international section and the commodity commissions have been the basis of the marketing division's operating plan for expanding this state's share of the country's farm exports into foreign markets.

Domestic Marketing

At the time the program for marketing Kansas products was established in the department and the marketing division was assigned that responsibility, the program was built around domestic marketing and cooperative activities with Kansas producer organizations. The strong and active domestic marketing program continues to be based on two objectives—market development and promotion.

In 1983, domestic marketing activities were expanded to include services to Kansas companies such as compilation of product listings, product displays and technical assistance of various types. Companies received invitations to participate in the division's trademark program for Kansas-produced products.

Originally designed and registered in 1978, the "From the Land of Kansas" trademark was revised in 1983. The updated mark is intended for the promotion of Kansas food products by producer organizations, individual producers and companies. It is intended to make visible the quality and diversity of the state's production of foodstuffs and to enable consumers to identify and select Kansas products when making purchases.

The trademark has been used extensively at the Kansas State Fair. The division has worked with Kansas producer organizations for a number of years to promote products at the State Fair, and has coordinated a campaign to increase awareness of agricultural production and its importance to the Kansas economy. In 1982, a three-year project was launched to establish a new exhibit area for Kansas food products in the former Agriculture Building at the State Fair. That year the producer organization exhibits were moved to the Agriculture Building from the

Industrial Building. In 1983, the Agriculture Building was renamed "The Pride of Kansas" Building. The marketing division staff spent considerable time expanding exhibits, encouraging agricultural producer participation, and developing a publicity plan to attract more fair visitors into the building.

In addition to exhibits at the State Fair, the division has coordinated an array of displays during National Agriculture Day activities in the State Capitol. Kansas products are displayed throughout the year in the "store-front" windows in the department's office building. All promotional activities, particularly the displays, are planned according to a schedule to give the best seasonal advantage to each product.

The division continues its popular monthly television presentations. Staff home economists provide consumer information on selection and usage of Kansas products as recipes are demonstrated and made available through the mail. Writing for publication also is an important part of the promotional program. Frequent "Market Basket" releases for newspapers; a special release for the quarterly issues of *Kansas Magazine*; a new recipe booklet, *Kansas Kitchen Keepsakes*, developed in 1983; a catalog of audiovisuals in the division's lending library; and an informative booklet for children about Kansas products are avenues used to send messages to the general public as well as specialized audiences, such as teachers and school food service personnel.

Nearly every possible channel is used by the marketing division to tell Kansans and the world about Kansas agriculture and products produced in the state. In 1982, the staff developed an audiovisual production which incorporated 350 slides from every corner of the state. Titled "Beautiful, Bountiful Kansas," the production was shared with more than 5,000 Kansans in 11 counties during 1983. It focuses on the diversity of landscape and farm production in the state. In accordance with the promotion philosophy of the division, it was planned to dispel for visitors to the state and some Kansans the many stereotypes attributed to Kansas; to make Kansans proud of the state; and to encourage them to buy the bounty available from Kansas farms and companies.

Although the division traditionally has provided consumer information rather than becoming involved in truly educational activities, it was instrumental in the organization of the Kansas group for Agriculture in the Classroom, a nationwide educational plan in action. The plan, coordinated by the U.S. Department of Agriculture at the national level, was adopted by a group of Kansas agricultural organizations, forming a partnership between agriculturists and educators in the state. The task force formally became the Kansas Foundation for Agriculture in the classroom in July 1983, the first such foundation in the nation. A board member and a marketing division staff person represent the department as members of the foundation. The purposes of this new educational effort focusing on agriculture are to provide Kansas students with an understanding and appreciation of the food chain and to promote the well-being of agriculture as a necessary forerunner to the well-being of America. The goals established by the foundation are to make all Kansans aware of the purpose and plan of the Agriculture in the Classroom effort; to develop a concise guide for kindergarten through 12th grade teachers to enable them to incorporate agricultural information into their classroom curricula; to develop or obtain and make available quality materials for classroom teachers; to secure adequate resources to accomplish the primary objectives; to implement the curriculum and materials by distributing materials, providing in-service training to teachers; to recognize persons who have worked or contributed to ensure the success of the effort in Kansas; and to evaluate the progress of the effort on an annual basis. The consensus of all involved with the Kansas Agriculture in the Classroom effort is that it will be a long-range project—one with the potential for significant benefits to the state and the world.

This has been a brief review of the marketing division's work to enhance the state's image as a source of plentiful supplies of food, animal feeds and agricultural equipment throughout the U.S. and the world.

PROCESSING
BEEF • POULTRY
QUALITY MEATS

LARRY D. WOODSON
DIRECTOR

MEAT AND POULTRY INSPECTION DIVISION

In 1967, the U.S. Congress passed the Federal Wholesome Meat Act. This law brought all slaughtering and processing plants under federal jurisdiction whether they were doing business within the state or across state lines. The act also gave each state the option of developing its own program, with fifty percent of the funding provided federally as long as the state program was determined to be "equal to" the federal program.

At the urging of the livestock and meat industry, the Kansas Legislature passed the Kansas Meat and Poultry Inspection Act in 1969. Kansas was the 49th state to pass mandatory legislation but the sixth to develop a state program "equal to" federal.

The Kansas Meat and Poultry Inspection Act requires all meat and poultry slaughtering and processing plants which currently sell products within Kansas to be inspected by the Kansas Board of Agriculture. Meat and poultry sold across state lines must be federally inspected.

Program Objective

The objective of this program is to administer regulatory activities in the areas of food safety and quality. The regulatory activities assure that meat and poultry products sold for human food in Kansas are safe, wholesome, and accurately labeled. They also protect producers by ensuring that no one gains an unfair economic advantage in the market by selling unwholesome or misbranded products.

Program Explanation

Inspection personnel are assigned to Kansas slaughter plants to individually inspect all animals for the purpose of detecting and removing diseased, adulterated or otherwise unwholesome animals from food channels.

Inspectional activities include antemortem and postmortem inspection; processed products inspection; control of inedible and condemned products; security requirements to maintain integrity of products; moisture control; humane slaughter; application of criteria and findings of scientific and technical research relating to plant approval, facilities, equipment, sanitation, labeling, marking, packaging, pathology, microbiology, toxicology, chemistry, residues, water and blueprints; and annual reviews of state plants.

Custom plants are checked for registration, adulteration, mislabeling and sanitation.

Division employees collect and forward some 10,000 blood samples each year to the brucellosis laboratory in Topeka for analysis. This is in conjunction with the Kansas Animal Health program for the identification and control of brucellosis.

The division also provides expertise to 22 state agencies. Meat and meat food products are checked and analyzed for compliance with institutional specifications.

Kansas also participates in the National Residue Sampling program. Monthly samples of meat are forwarded to federal laboratories for analysis and evaluation for residues. The residues may be due to antibiotics—inadequate withdrawal period, hormones—DES, insecticides, trace elements or other drugs or chemicals.

1982—The Year in Review

The status of the Kansas meat and poultry inspection division appeared to be in jeopardy at the end of 1982 when the Governor's budget recommended the elimination of the division at the end of the 1983 fiscal year. Various groups representing the livestock and meat industry in Kansas testified in favor of maintaining the existing state program rather than turning all inspectional responsibilities over to the federal government. In 1982, 27 states operated state meat inspection programs similar to Kansas.

"Water Added" hams became legal in Kansas during mid-1981. A ham that is conspicuously labeled "Water Added" may contain up to 10 percent additional water over and above the weight of the ham before curing. A new proposal introduced by USDA during 1982 would change the regulations concerning water added pork products. Under the proposal, the labeling of such pork products would be based solely on the amount of protein present in the product at the time of laboratory analysis. This new analytical method is called the Protein Fat Free (PFF) analysis. A considerable amount of controversy evolved from the PFF proposal. In general, the large packers favored the proposal; small packers opposed it. From a regulatory standpoint it appeared the PFF proposal would permit more water in those products than currently was allowed.

During the year, questionable meat operations opened in four locations across the state. The stores used deception—bait and switch—to attract meat purchasers. A favorite tactic is to sell a side of beef for an unbelievably low price including numerous "extra" items such as plates and flanks. Unfortunately, flank steak, ground beef, short ribs and soup bones are about the only thing of value from plates and flanks. There also can be as much as 50 percent waste from these "extras" before cutting. So, in essence, consumers actually paid more for meat products than if they had purchased each item separately at the local locker plant. In many cases, consumers paid twice as much for meat purchases by taking advantage of those extra "bonus" items.

A second tactic is to advertise a special "beef bundle" at a certain price. When the customer orders the bundle, he or she learns that it contains quite a bit of the less desirable cuts of meat. In a true bait and switch ploy, shoppers are informed that meat which has already been trimmed and so has less waste would be a much better buy than the advertised special "beef bundle." Again, the customer gets less meat for the money.

When, as in cases which the division has investigated, consumers learn about the deceptive practices, the meat shops either have refunded their money or given them additional meat. The Kansas Attorney General's office, after investigating one of these firms, issued the following consent judgement: "Defendants shall refraim from engaging in any deceptive or unconscionable act or practice;

and defendants, their officers, agents, representatives and all persons acting in concert with or participating with defendants, are permanently enjoined from advertising, offering for sale and actually selling meat from a freezer meat operation in the state of Kansas when the manner of sale or the terms or conditions of sale would be in violation of any provision of the Kansas Consumer Protection Act, K.S.A. 50-623, *et seq.*"

In two cities where these deceptive meat markets were operating, the local television station publicized the division's findings. The businesses virtually closed overnight.

During 1982, remodeling or new construction projects were completed at plants in Belle Plaine, Tipton, Osborne, Garnett, Florence, Topeka, Great Bend, Spearville, Wichita and Lawrence. The potential for new faces in the meat industry in Kansas increased with change of ownership reviews for plants in Bennington, Greensburg, Coldwater, Quinter and Salina.

Division inspectors continued to answer requests by various state institutions to assist with problems related to the purchase and specifications of meat and meat food products, or vendor compliance with those specifications. Certain institutions, for example, require a leaner ground beef for special dietary needs of their patients. During 1982, 669 samples were collected through this institutional compliance program. Two hundred thirty-nine of those samples did not meet the institution's specifications. As a result of the state's meat sampling and product analysis, thousands of pounds were returned to the vendor. This also resulted in a significant savings of money to the state of Kansas for institutional meat purchases. Division data show that for each one percent additional fat added to ground beef, the packer would make about two cents per pound on the product. Thus, if an institution ordered ground beef with a maximum of 20 percent fat, but received ground beef containing 26 percent fat, the packer would be making an extra 12 cents per pound on the product.

In addition to the institutional samples, the laboratory analyzed 1,454 samples of products from state-inspected plants; 104 were out of compliance with the regulations and corrective action was taken. Seven samples were analyzed in conjunction with the federal-state sampling program. Under this program, Kansas laboratory procedures and results are cross-checked and verified by the federal laboratory in St. Louis. It assures that results obtained by the meat and poultry inspection laboratory are accurate.

Again in 1982 the division cooperated with the United States Department of Agriculture in the National Residue Sampling program. Samples taken by division personnel are analyzed by federal laboratories to evaluate the residue status of specific animal populations.

The categories of compounds covered by this program are chlorinated hydrocarbons (e.g. Chlordane), organophosphates (e.g. malathion), antibiotics, sulfas, hormones (e.g. DES), trace elements, PCBs and various drugs. Samples assigned to Kansas plants are proportional with state volume compared to national volume of slaughter of the same classes of animals. This procedure assures that sampling from state plants is comparable to the rate for federally inspected plants.

Since the effectiveness of the division is strengthened by a sound training program, a strong emphasis is placed on employee development. During 1982, more than 1,650 hours were spent training new inspectors and providing continuing education for existing personnel.

At the American Association of Meat Processors' annual convention in Denver in 1982, Kansas meat plant operators accepted the following national awards—Reserve Grand Champion, Commercial Style Ham, Lightweight; Champion, Commercial Style Ham, Heavyweight; Champion, Specialty Ham; Grand Chapion, Commercial Bacon, Lightweight; Reserve Grand Champion, Commercial Bacon, Heavyweight; Reserve Champion, Cooked Ring Bologna; and Champion, Smoked Turkey.

Sales of specialty items, such as these pictured, have increased considerably for Kansas processors in recent years.

Departmental Action

A significant and important part of a complete and "equal to" federal program, as required for 50:50 funding, is the compliance program.

The compliance program reviews processing, shipping, handling and other allied industries engaged in the transportation, storage and distribution of meat and poultry products in commerce. It assures that products are wholesome, free from adulteration and truthfully labeled when they reach the retail and consumer level.

Compliance staff members have three basic purposes—detecting and controlling adulterated or misbranded products so they do not enter consumer food channels; detecting violations and documenting evidence for administrative or legal action; and educating members of the regulated industry and consumers about requirements.

Compliance work is performed by one full-time compliance officer, who is cross-licensed by federal, and six lay supervisors who do compliance work on a part-time basis.

The scope and variety of Kansas meat and poultry inspection compliance staff activities are indicated by the following examples of action taken.

—729 reviews were made of establishments where meat is prepared, stored, handled or further processed;
—eight consumer complaints were investigated;
—49 letters of warning were issued;
—14,846 pounds of various meat products voluntarily were destroyed by plant management after being contaminated by smoke and fire;
—447 pounds of pork products were destroyed as a result of being contaminated in a truck wreck;
—322 pounds of beef were destroyed as a result of recent penicillin sites found on postmortem inspection;
—6,231 pounds of ham received at various state institutions were found to be out of compliance due to excessive amounts of added water, returned to plant of origin for reinspection and rework;
—70,450 labels were destroyed as a result of a plant changing from federal to state inspection.

1983 Operations

The major actions to accomplish program objectives during 1983 included the following.

The inspection of plant facilities and equipment to assure they comply with regulations and are sanitary.

The inspection of meat animals—cattle, sheep, swine, goats, rabbits, horses and other equines—and domesticated poultry—chickens, ducks, geese, turkeys and guineas—before slaughter to assure that detectable diseases or other abnormalities are found.

The inspection of the handling and slaughter of livestock to assure animals are handled and slaughtered humanely.

The inspection of carcasses and parts after slaughter and the taking of samples for laboratory analysis.

The inspection of processing operations to assure that approved procedures are followed, and that products contain only wholesome and approved ingredients in approved formulations.

The inspection of finished meat and poultry products to assure they have been packaged, marked and labeled properly.

The control of condemned—unwholesome—or inedible products—those declared inedible for human consumption by law and regulation—to assure those products do not enter human food channels.

Inspections Emphasized

Budgetary restrictions and travel costs have dictated that more emphasis be placed on antemortem and postmortem inspection the day of slaughter. These inspections are essential for the detection of diseases, nervous system disorders, recent innoculations, unusual behavior, abnormal temperatures and other conditions. This screening needs to be continued by lay inspectors with final dispositions being made by professional and competent contract veterinarians.

Lay inspectors performing antemortem and postmortem inspection will continue to be assigned to plants on the day of slaughter; most inspectors will have to cover two or more plants per week.

Patrol reinspection has replaced full-time reinspection and is part of the control of sanitation, adulteration, mislabeling and other fraudulent acts. This type of inspection is used at large processing plants which do not slaughter, custom plants, and on non-slaughter days at inspected plants as staff is available.

On patrol inspection or reinspection, an inspector may cover from one to five establishments. They may or may not be located in the same city or county.

The division has 77 full-time and 200 part-time employees. The part-time employees are practicing Kansas veterinarians employed to make final dispositions on suspect animals.

Compliance in 1983

Compliance work, to prevent unwholesome, mislabeled or adulterated products from reaching the consumer, took the following forms in 1983.

Letters of Warning—

Alleged Illegal Slaughtering/Processing	35
Adulteration of Product	3
Mislabeling Violations	2
Exemption Violations	9
Regulation Violation	1
Sanitation Deficiencies (Includes failure of Federal Review)	9

During 1983, the state's compliance program was designated "equal to" the federal compliance program. This is an accomplishment of which the division is extremely proud, since only seven other states in the nation have received that designation.

The Kansas meat and poultry inspection program is designed "equal to" the federal meat inspection program. In order to maintain the "equal to" federal status, state inspected plants are reviewed quarterly by the federal meat inspection service. A random sample is drawn from the various types of plants which are reviewed. Seven basic criteria are used for evaluations, including antemortem and postmortem inspection; reinspection (processing); sanitation; water supply; sewage and waste material control; pest control; and condemned and inedible material control. If federal review officers find any of those items unacceptable for any reason, a plant is given a five-working-day written notice to correct the deficiencies, then re-reviewed for acceptability. A total of 64 Kansas plants were reviewed by federal officials in 1983. Based on the results of these reviews in 1983, the Kansas state meat inspection program continued its "equal to" status.

Federal Reviews of State Plants—1983

Quarter	1st	2nd	3rd	4th	Totals
Number of Plants Reviewed	14	15	15	20	64
Number Found Unacceptable	1	3	2	1	7

The Year in Review

Governor Carlin's budget had recommended that the state inspection program be discontinued at the end of the 1983 fiscal year. Agricultural groups demonstrated strong support of the state inspection program and legislators reinstated funds for the program; however, with reductions in personnel, travel and subsistence.

Deceptive and fraudulent meat selling operations—bait and switch operations—were investigated and consent agreements were obtained both in Topeka and Manhattan. A similar operation in Wichita later closed without legal action. ABC's "20/20" news program aired a segment dealing with bait and switch operations and included footage filmed by KARD television in Wichita. NBC also showed a similar segment on the "Breakaway" program.

Kansas Representative Frank Buehler introduced a bill aimed at curtailing bait and switch operations in the state of Kansas.

Senate Bill 593 and House Bill 1795 were introduced in Washington, D.C. These bills would allow state-inspected meat products access to interstate markets and federal plants. The Senate Agricultural Committee conducted hearings on the bill, but no hearings were held on the House side.

USDA had issued a new proposal dealing with regulations governing water-added pork products. Due to resistance from industry, the USDA's Protein Fat Free proposal still is dormant.

The division's laboratory expanded its analytical capabilities by incorporating the STOP (Swab Test on Premises) test on suspicious samples. The STOP test is a general antibiotic screening test which can be performed in a much shorter time than specific analyses for antibiotics. If the sample shows a positive result from the STOP test it is certain that the animal had been injected with a drug prior to slaughter without the specific withdrawal time for the drug being followed. Condemnation of the carcass results.

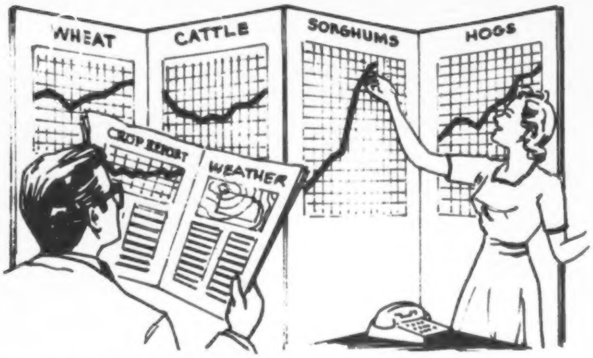
Meat and Poultry Plants Registered in 1983

197 Inspected Plants (includes 14 combination plants)
41 Custom Plants
61 Federal Plants
84 Other (includes jobbers, distributors and pet food manufacturers)

In Conclusion

More than 116,000 animals—cattle, sheep, swine and goats—were slaughtered in 1983 under the state meat inspection program. It is the fundamental intent of this division to continue to provide Kansas consumers with a wholesome, properly labeled and unadulterated supply of meat and meat food products and to maintain equity in the marketplace.

M. E. JOHNSON
STATE STATISTICIAN



STATISTICAL DIVISION

The statistical division operates as the Kansas Crop and Livestock Reporting Service, a cooperative function of the Kansas State Board of Agriculture and the Statistical Reporting Service of the U.S. Department of Agriculture. Continuing an agreement of more than 50 years, it is a primary example of the state of Kansas working together with the federal government to provide efficiency in governmental operations.

The federal program provides state, regional and national estimates for major commodities. The state program complements the federal by providing county data and additional detail on commodities of particular importance to Kansas. The state program also provides for more widespread distribution of information important to the decision-making processes for Kansas farmers.

Uses of Statistical Information

Kansas farmers have a tremendous amount of capital invested in their farming operations. With so much at stake, it is imperative that the farmer have available the information needed to efficiently utilize resources for the best possible financial return. Statistics are essential tools which can be used to develop an orderly production and marketing plan which will benefit the farmer, the agricultural industry and the consumer. Farmers take a gamble each season on the outcome of their crops and the prices received for their agricultural products. Unbiased, reliable and accurate estimates of agricultural production help reduce speculation and the risks connected with producing so basic a commodity as food.

Statistics also help to tell the story of the achievements of the Kansas farmer's tremendous productivity. This story needs to be told. Understanding on the part of the urban population is sorely needed in these times of farm cost-price squeezes and seemingly high food costs to consumers. The farmer gets only about one-third of every dollar spent for food, yet five off-farm private enterprise jobs are created for each farm in the state. Agriculture's impact on the state's economy is recognized, and anyone with an interest in Kansas must have a concern for agriculture and an interest in the statistics which measure its agricultural progress.

Reports Provided

Reports published by the Kansas Crop and Livestock Reporting Service are free to farmers, agribusiness firms and cooperating USDA and state agencies who provide the basic data for those reports. Others are required to pay an annual fee for current reports which include the following:

Weekly Crop-Weather: This report is issued each Monday from March through November. Prepared in cooperation with the Kansas Extension Service and the National Weather Service, it contains inputs from county agents throughout the state. It provides an "up-to-the-minute" report on current crop conditions and progress along with an assessment of disease and insect activity and moisture conditions. The National Weather Service provides a preliminary summary of the week's weather showing the distribution of rainfall throughout the state for the past reporting week.

Crops: This report is issued each month, usually on the day of the USDA Crop Report. It provides data from the monthly Crop Report and a summary of recent releases concerning crop acreages, grain stocks and other items of general interest to crop producers.

Livestock: This report is issued each month on the day of the USDA Cattle on Feed Report. In addition to data for cattle on feed, it provides a summary of other livestock reports that were issued during the previous month except for the Hogs and Pigs Reports which are issued separately. The Livestock Reports cover cattle inventory, cattle crop, slaughter, poultry, milk, sheep and bluestem pasture as those reports become available.

Hogs and Pigs: This report is issued four times a year, generally just after the 20th of March, June, September and December. The March and September reports provide inventory numbers, pig crop and intentions to farrow for the ten major hog producing states. The June and December reports provide more complete data on U.S. hog numbers.

Agricultural Prices: This report is issued around the last day of each month. It provides Kansas and U.S. averages of prices received by farmers for major items of interest in Kansas. Averages by crop reporting district are shown for wheat and sorghum grain prices. In addition, the report shows indices of prices received and prices paid, along with the parity ratio.

The annual bulletin series includes the following:

Farm Facts: "Farm Facts" is published as a major part of the "Annual Report" of the Kansas State Board of Agriculture, providing a statistical portrait of Kansas agriculture by counties. This report is eagerly awaited not only by farmers, but also by all groups who work closely with Kansas agriculture. The information it provides is used to guide buyers and sellers of agricultural commodities and is an important assist in selling Kansas crops and in guiding the future of Kansas agriculture. There is an increasing demand for agricultural data not only in the private sector but also among academic and research workers and in government and legislative activities.

Wheat Quality: This report is prepared each year immediately following the Kansas wheat harvest. It provides a county-by-county tabulation of the quality of the current wheat crop and includes factors such as test weight, protein content and moisture. In addition, the report shows the percentage of Kansas wheat in each grade along with grade defect percentages. The Kansas wheat quality profile in this report provides millers and bakers with current information on milling and baking characteristics of the Kansas crop. This report is used extensively by domestic wheat buyers, millers and bakers but probably is of even more importance in advertising Kansas wheat in foreign countries. Each year Kansas sends wheat teams to various countries around the world and they are armed with copies of this report. By having specific data on Kansas wheat quality characteristics, millers and bakers can plan the wheat blends needed to produce flour of the desired quality. The report is also used to help advise Kansas farmers on the varieties which they should produce in order to find ready markets.

Custom Rates: The Kansas custom rates guide is published in the early spring each year. It shows the rates that Kansas farmers paid for custom operations ranging from the harvesting of wheat and other grains to tillage operations, feed preparation, etc. Each year the requests for this report grow. It is widely used by farmers and custom operators as a means of establishing a fair price for custom work. Many County Extension Agents distribute this report to the farmers in their areas but many farmers obtain it directly from this office. Currently some 11,000 copies of the report are printed and the supply is exhausted before the new report comes out each year.

Grain Marketing and Transportation: Agriculture and agribusiness are Kansas' most important industries, and grain is a key component. Desite the importance of grain production and the associated grain handling industry to the state's economy, only limited data about the market procedures used by Kansas farmers and the transportation of Kansas grain to its final destination have been available. In recognition of this importance, annual survey studies of grain marketing and transportation in Kansas have been conducted since the 1979 crop.

The purpose of the studies is to learn about the marketing practices of Kansas grain producers and to ascertain destination points and transportation modes for the principal Kansas grains—wheat, sorghum grain, corn and soybeans. In order to accomplish these aims, five surveys are conducted. Each group of grain producers is surveyed independently, and the fifth survey is made of Kansas elevator operators. The producer surveys are primarily concerned with grain marketing—where they sold it and under what terms the grain was sold (COD, deposit on delivery and balance due at some later date, etc.). Questions are also asked regarding their use of forward contracting and hedging in order to limit their risk. Elevators are asked questions regarding the amount of grain they received and shipped, the transportation mode of receipts and shipments and preferred shipment destinations.

Information Sources

Farmers and ranchers are the primary source of information for crop and livestock reports. A number in Kansas have been reporting for more than 30 years. Some have an even longer history of service to Kansas agriculture through their reports.

Mail surveys have been the most common means of data collection; however, as the division moves to more specialized scientific sampling procedures, increasing use is made of personal and telephone interviews in obtaining survey information. Further refinements in data collection have led to objective yield surveys for which field enumerators, under the direction of the Crop and Livestock Reporting Service statisticians, make plant counts and measurements in selected fields of wheat and milo in order to provide an independent indication of crop yields.

These objective yield surveys are conducted each month during the growing season. When the crop is mature the enumerator hand clips the sample units and sends the heads into the Topeka office for laboratory analysis. Following harvest the enumerators make a final visit to glean small sections to provide an indication of harvest loss and arrive at a net yield estimate.

This office also is involved in research regarding the application of remote sensing to our statistical program. LANDSAT satellites with sensors which detect and record reflected light from the earth's surface are used to identify crop and other ground cover. In our research we use this information, along with "ground truth" data collected by enumerators, to develop crop acreage estimates. This approach has provided accurate estimates of Kansas wheat acreage during the past two years and also has been used in more extensive ground cover surveys.

Remote sensing technology still is in its infancy; a number of problems remain. Even with the satellite passing over the same area every 18 days, it often is difficult to get complete coverage of a state due to cloud cover. Further, the sensors currently in use sometimes cannot detect differences between various crops. The huge volume of data generated by the satellite may make it a problem to sort out and obtain the particular information which is needed for a particular purpose. Although satellites show potential for contributing to crop and livestock estimates, the division thinks that Kansas farmers and ranchers wll continue to be the primary source of information for crop and livestock reports.

Salute to Crop Reporters

The heroes of the entire crop and livestock reporting system are those farmers, ranchers and persons in agribusiness who give freely of their time to provide data for the reports. Voluntary reporters range from young people just starting to those who have many years of experience with Kansas agriculture. Some are asked each month while others are included in less frequent samples and surveys. This service provides special benefit to the entire agricultural community and contributes to the overall efficiency of the total economy.

The queens and princesses who represent various Kansas commodity organizations are unsung heroines of product promotion to increase sales of crops and livestock. One of them during the biennium was Terri Johnston, the 1982 Kansas Angus Queen. Terri was a veterinary medicine student at Kansas State University. She is the daughter of Mr. and Mrs. Dale Johnston of Coffeyville. Thanks is due to Terri and all the other Kansas agricultural royalty for their promotion efforts.

DAVID E. POPE
CHIEF ENGINEER

WATER RESOURCES DIVISION

Weather Variable

Except for in the west central and southeast, precipitation conditions at the beginning of 1982 were wetter than normal across Kansas. The year's weather included some of the coolest average annual temperatures of record, yet the southeast and south central ended the year with well below normal moisture.

Precipitation ranged from 17.8 inches in the southwest increasing northward to a little over 24.5 inches in the northwest. The average in north central Kansas was nearly 32 inches with over 39.5 inches in the southeast and around 42.3 inches in the northeast. These values were 90 to 95 percent of normal over the southwest, south central and central areas and 102 to 107 percent of normal over the east central, southeast and west central. The northern area of the state received 117 to 120 percent of normal precipitation.

Precipitation

Precipitation in 1983 averaged from a little over 15.75 inches in west central Kansas to nearly 20 inches in the northwest. Central Kansas averages ranged from nearly 23.5 inches in the north central portion to slightly over 29 inches in the south central area. Averages varied from about 34.5 inches in the northeast to 38.75 inches in the southeast. Moisture was 81 percent of average in west central Kansas and from 90 to 110 percent of normal in the rest.

Temperatures adverse to agriculture this year ranged from near-record coolness during the spring to a record-breaking hot summer and climaxed with the coldest December ever recorded for the state.

Major Reservoirs

Eighteen of the 24 major reservoirs were below conservation pool level at the close of 1982 and 1983. This compares with 23 below conservation pool level at the end of 1981. Storage in Norton, Webster, Kirwin and Cedar Bluff reservoirs again was very low. No irrigation water was released from those four reservoirs in 1982, or from Norton or Cedar Bluff during 1983.

Groundwater Measurement Program

Water levels in western and south central Kansas declined about six inches during 1982, according to yearly measurements taken in January 1983 by federal

Table One
Water Storage in Major Reservoirs

Irrigation or Conservation—Water in Storage (acre-feet)

Reservoir	Storage Capacity (acre-feet)	December 31, 1981	December 31, 1982	December 31, 1983
Norton	35,940	3,080	3,630	4,540
Lovewell	41,690	36,630	22,020	36,460
Milford	415,350	400,880	400,870	377,940
Cedar Bluff	185,090	21,623	27,210	22,590
Kanopolis	55,240	57,240	31,090	25,030
Wilson	247,840	228,240	240,250	225,990
Webster	77,370	11,701	17,080	6,220
Kirwin	99,440	9,060	13,951	9,730
Glen Elder	241,460	217,460	206,910	202,430
Tuttle Creek	425,310	439,880	432,700	349,670
Perry	243,220	220,870	257,260	266,540
Clinton	129,400	119,330	119,200	118,870
Melvern	154,370	136,040	144,390	147,241
Pomona	70,600	63,455	52,390	51,880
Hillsdale	76,270	....	21,350	11,350
Cheney	167,100	123,730	159,180	154,970
Toronto	20,700	22,870	35,590	22,150
Fall River	23,900	24,060	29,020	24,190
Elk City	34,600	50,220	47,720	51,030
Council Grove	38,300	38,430	38,800	38,600
Marion	86,600	75,530	77,420	77,650
El Dorado	157,000	9,850	66,550	86,790
John Redmond	82,120	87,440	100,390	54,160
Big Hill	25,700	2,020	10,070	27,280

and state water agencies. This decline is one-half of that measured during 1981, when the average water level declined about one foot. Declines in 1980 measured an average 1.5 feet.

Water level measurements were made in about 1,540 wells by personnel from the Kansas State Board of Agriculture, division of water resources, and the U.S. Geological Survey, with support from the Kansas Geological Survey. The water level measurements are part of a continuing investigation of the use of groundwater from wells in the High Plains (Ogallala) and associated aquifers.

Rural Water District Grant Program

Since initiation of the rural water district grant program July 1, 1974, a total of 27 districts received nearly $7,000,000 in state grant funds to assist in construction of the rural systems. Twenty-six of the districts have been completed; it is anticipated the one remaining district will be completed during 1983. More than 7,200 families will receive benefits from the completed projects.

K.S.A. 82a-638, under which state grant funds were made available, expired January 1, 1981.

Interstate River Compacts

The administrations of the Big Blue, Republican, Kansas-Colorado, and Kansas-Oklahoma compacts held annual meetings during 1983 and 1984 to complete yearly business matters and formulate programs for 1984.

Studies and investigations initiated in 1982 under the Kansas-Colorado Compact concerning storage operations of Trinidad and Pueblo reservoirs in Colorado and state line flows were continued this year. Preliminary studies indicate that, since 1974, usable state line flows have declined by about 62,000 acre-feet per year and that decline in basin inflows does not fully account for the loss of usable flows at the state line.

A special study was continued by the Big Blue Administration to determine what effects the pumping of wells have on flows of the Big and Little Blue rivers. Annual reports were prepared and distributed for each of the compacts.

Appropriation of Water for Beneficial Use

The number of applications filed for permit to appropriate water for beneficial use decreased to 540 compared with 551 in 1982 and 1,062 in 1981. The number of applications received and approved by source and use in 1982 and 1983 are summarized in Table Two; applications filed by county are shown in map form. The number of applications filed for permit to appropriate water seems to have stabilized over the last two years, perhaps as a result of the high cost of pumping water for irrigation purposes. In addition, more restrictive policies regarding the availability of water for appropriation have been adopted in many areas of the state due to declines in the water table or reductions in the availability of surface water.

In addition, 431 applications for a change under an existing water right were filed during 1983. This represents a decrease from 598 applications for a change from 1982. Recent years have seen more applications for changes, presumably due to changes in farm operations and the need to replace old wells.

A record high of 1,289 certificates of appropriation were issued determining the extent that water rights were perfected in accordance with the terms, conditions and limitations of approved applications for permit to appropriate water. That broke the record of 1,007 such certificates issued in 1982. Increased emphasis has been placed on the issuance of certificates of appropriation in order to reduce the backlog of this work to be completed. It is important to determine the extent of these rights for many reasons, including the need to be able to accurately determine the availability of water for subsequent appropriation.

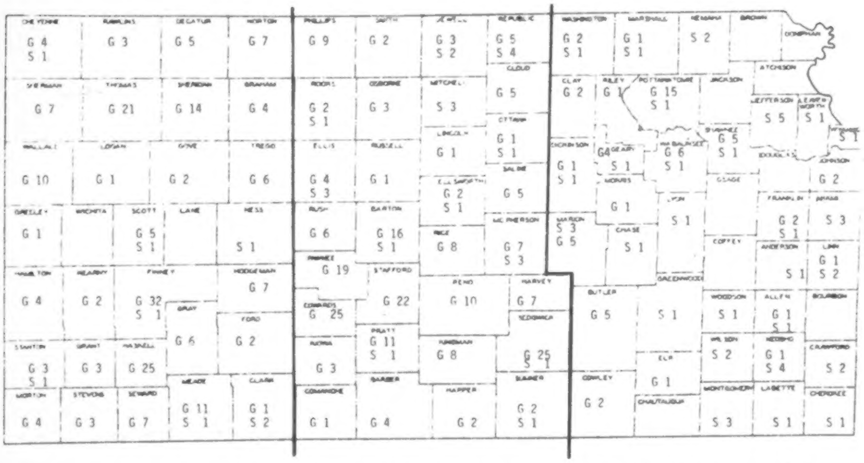
A total of 730 applications for temporary permit to use water were approved in

Table Two
APPLICATIONS FOR PERMIT TO APPROPRIATE WATER
January 1, 1982 through December 31, 1983

	Number of Applications Received			Number of Applications approved*		
Purpose of Use	Surface Water	Ground Water	Total	Surface Water	Ground Water	Total
Irrigation	82	665	747	104	766	870
Municipal. . . .	12	130	142	26	169	195
Industrial	16	111	127	14	117	131
Recreational . .	28	6	34	25	10	35
Domestic	0	3	3	4	5	9
Stockwater . . .	1	35	36	1	40	41
Artificial Recharge.	0	1	1	0	0	0
Water Power .	1	0	1	2	0	2
TOTAL	140	951	1091	176	1107	1283

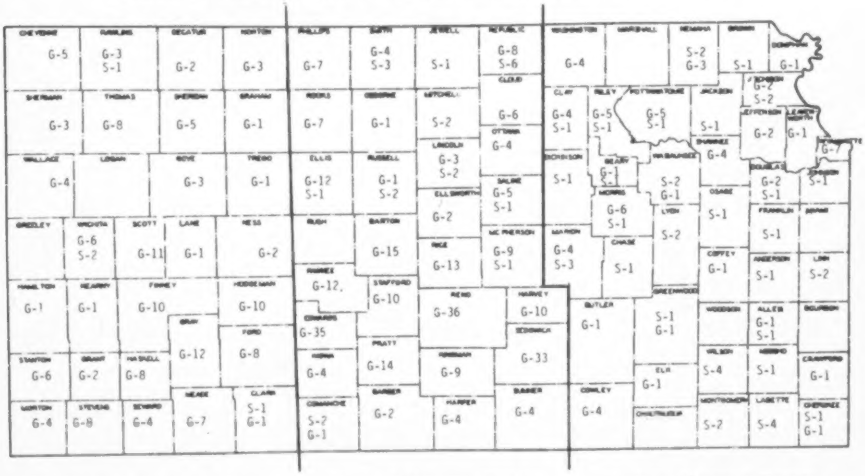
*All applications approved in 1982 or 1983 were not necessarily filed in those years.

Number of Applications Received According to Counties
January 1, 1982 through December 31, 1982
Source of Water Supply: G-Groundwater; S-Surface Water


CHEYENNE G 4 S 1
RAWLINS G 3
DECATUR G 5
NORTON G 7
PHILLIPS G 9
SMITH G 2
JEWELL G 3 S 2
REPUBLIC G 5 S 4
WASHINGTON G 2 S 1
MARSHALL G 1 S 1
NEMAHA S 2
BROWN
DONIPHAN
SHERMAN G 7
THOMAS G 21
SHERIDAN G 14
GRAHAM G 4
ROOKS G 2 S 1
OSBORNE G 3
MITCHELL S 3
CLOUD G 5
CLAY G 2
RILEY G 1
POTTAWATOMIE G 15 S 1
JACKSON
ATCHISON
JEFFERSON S 5
LEAVENWORTH S 1
WYANDOTTE S 1
WALLACE G 10
LOGAN G 1
GOVE G 2
TREGO G 6
ELLIS G 4 S 3
RUSSELL G 1
LINCOLN G 1
OTTAWA G 1 S 1
DICKINSON G 1 S 1
GEARY G4 S 1
WABAUNSEE G 6 S 1
SHAWNEE G 5 S 1
DOUGLAS
JOHNSON G 2
ELLSWORTH G 2 S 1
SALINE G 5
MORRIS G 1
OSAGE
GREELEY G 1
WICHITA
SCOTT G 5 S 1
LANE
NESS S 1
RUSH G 6
BARTON G 16 S 1
RICE G 8
MC PHERSON G 7 S 3
MARION S 3 G 5
CHASE S 1
LYON S 1
COFFEY
FRANKLIN G 2 S 1
MIAMI S 3
ANDERSON S 1
LINN G 1 S 2
HAMILTON G 4
KEARNY G 2
FINNEY G 32 S 1
HODGEMAN G 7
PAWNEE G 19
STAFFORD G 22
RENO G 10
HARVEY G 7
GREENWOOD S 1
GRAY G 6
FORD G 2
EDWARDS G 25
BUTLER G 5
WOODSON S 1
ALLEN G 1 S 1
BOURBON
STANTON G 3 S 1
GRANT G 3
HASKELL G 25
KIOWA G 3
PRATT G 11 S 1
KINGMAN G 8
SEDGWICK G 25 S 1
WILSON S 2
NEOSHO G 1 S 4
CRAWFORD S 2
ELK G 1
MORTON G 4
STEVENS G 3
SEWARD G 7
MEADE G 11 S 1
CLARK G 1 S 2
COMANCHE G 1
BARBER G 4
HARPER G 2
SUMNER G 2 S 1
COWLEY G 2
CHAUTAUQUA
MONTGOMERY S 3
LABETTE S 1
CHEROKEE S 1

Western Kansas Total	Central Kansas Total	Eastern Kansas Total
G 200	G 219	G 58
S 8	S 22	S 44

Number of Applications Received According to County
January 1, 1983 through December 31, 1983
Source of Water Supply: G-Groundwater; S-Surface Water


CHEYENNE G-5
RAWLINS G-3 S-1
DECATUR G-2
NORTON G-3
PHILLIPS G-7
SMITH G-4 S-3
JEWELL S-1
REPUBLIC G-8 S-6
WASHINGTON G-4
MARSHALL
NEMAHA S-2 G-3
BROWN S-1
DONIPHAN G-1
SHERMAN G-3
THOMAS G-8
SHERIDAN G-5
GRAHAM G-1
ROOKS G-7
OSBORNE G-1
MITCHELL S-2
CLOUD G-6
CLAY G-4 S-1
RILEY G-5 S-1
POTTAWATOMIE G-5 S-1
JACKSON S-1
ATCHISON G-2 S-2
JEFFERSON G-2
LEAVENWORTH G-1
WYANDOTTE G-7
WALLACE G-4
LOGAN
GOVE G-3
TREGO G-1
ELLIS G-12 S-1
RUSSELL G-1 S-2
LINCOLN G-3 S-2
OTTAWA G-4
DICKINSON S-1
GEARY G-1 S-1
WABAUNSEE S-2 G-1
SHAWNEE G-4
DOUGLAS G-2 S-1
JOHNSON S-1
ELLSWORTH G-2
SALINE G-5 S-1
MORRIS G-6 S-1
OSAGE S-1
GREELEY
WICHITA G-6 S-2
SCOTT G-11
LANE G-1
NESS G-2
RUSH
BARTON G-15
RICE G-13
MC PHERSON G-9 S-1
MARION G-4 S-3
CHASE S-1
LYON S-2
FRANKLIN S-1
MIAMI
COFFEY G-1
ANDERSON S-1
LINN S-2
HAMILTON G-1
KEARNY G-1
FINNEY G-10
HODGEMAN G-10
PAWNEE G-12,
STAFFORD G-10
RENO G-36
HARVEY G-10
GREENWOOD S-1 G-1
GRAY G-12
FORD G-8
EDWARDS G-35
BUTLER G-1
WOODSON
ALLEN G-1 S-1
BOURBON
STANTON G-6
GRANT G-2
HASKELL G-8
KIOWA G-4
PRATT G-14
KINGMAN G-9
SEDGWICK G-33
WILSON S-4
NEOSHO S-1
CRAWFORD G-1
ELK G-1
MORTON G-4
STEVENS G-8
SEWARD G-4
MEADE G-7
CLARK S-1 G-1
COMANCHE S-2 G-1
BARBER G-2
HARPER G-4
SUMNER G-4
COWLEY G-4
CHAUTAUQUA
MONTGOMERY S-2
LABETTE S-4
CHEROKEE S-1 G-1

Western Kansas Totals	Central Kansas Totals	Eastern Kansas Totals
G 140	G 271	G 63
S 4	S 21	S 41

1983; 695 were approved in 1982. The vast majority of those temporary permits were issued authorizing the diversion of water to be used for the drilling of oil and gas wells.

Orders determining and establishing seven vested rights to the beneficial use of water were issued in 1982 under the provisions of K.S.A. 82a-704a. Additionally, two claims to vested rights under the statutes were denied. With the processing of these nine claims, the matter of formal determination of the existence or non-existence of vested rights in Kansas was concluded, by virtue of the Jan. 1, 1978, amendment to the Kansas Water Appropriation Act, through which K.S.A. 82a-704a provided no claims to vested rights submitted after July 1, 1980, shall be accepted by the Chief Engineer.

As a matter of further information, a total of 34 orders determining and establishing vested rights and 20 orders denying claims to vested rights were issued by the Chief Engineer since amendment of the Kansas Water Appropriation Act through K.S.A. 82a-704a on Jan. 1, 1978.

Enforcement of the Water Appropriation Act regarding the unlawful diversion of water continued in 1983 with the issuance of seven cease and desist orders being issued to persons unlawfully diverting water. Eight orders were issued in 1982.

During the biennium, the division reviewed a number of existing water rights to determine whether or not the right had been abandoned and forfeited for non-use of water without due and sufficient cause. These were rights for which no water use report had been filed and no use of water had apparently been made for a number of years. As a result, 141 water rights were scheduled for hearings and of these, 129 rights have been declared abandoned and terminated.

Studies by the staff of the division of water resources continued during 1982 regarding the development of administrative procedures to be used in the review of applications for permit to appropriate groundwater from the alluvium of Bow Creek and the North Fork of the Solomon River above Kirwin Reservoir and from the alluvium of the South Fork of the Solomon River above Webster Reservoir. Such an administrative procedure was adopted on April 22, 1982 related to the appropriation of groundwater from the alluvium above Kirwin Reservoir. A similar policy was pending adoption at the end of 1982 for the South Fork of the Solomon River above Webster Reservoir.

On Sept. 1, 1982, temporary rules and regulations became effective which provide for filing fees which depend on the amount of water requested under applications for permit to appropriate water as well as filing fees for applications for a change under an existing right and an increase in the filing fee for temporary permits to appropriate water.

A hearing was held Oct. 18, 1982, in the matter of rules and regulations proposed to be promulgated under the authority of the Water Appropriation Act. The major features of the proposed rules and regulations involve changes in definitions of some terms as well as additional definitions which were added and new regulations dealing with changes in consumptive use and waivers or exemptions to existing regulations.

After considerable time spent conducting studies and reviewing the testimony from a hearing held in 1981, a detailed Findings, Conclusions and Order was issued on April 30, 1982, approving an application of Kansas Power and Light Company (KPL) for permit to appropriate surface water from the Kansas River near Belvue for its use at the Jeffrey Energy Center.

The order provides, among other things, that KPL may divert up to 15,000 acre-feet per year when the flow measured at a gaging station installed by KPL near Paxico is between 900 and 5,000 cubic feet per second (cfs). An additional 11,580 acre-feet per calendar year may be diverted when the flow exceeds 5,000 cfs. The order also provides that the 10 wells along the railroad right-of-way near Belvue previously authorized under other applications will be placed on standby status.

In response to a request by the Kansas Water Authority to supply information to aid in the establishment of minimum streamflows for various rivers and streams in Kansas, the division conducted a study of the availability of surface water from the Marais des Cygne River to satisfy existing water rights and meet the expected needs for minimum streamflows as identified by the Kansas Fish and Game Commission and the Kansas Department of Health and Environment.

As part of a cooperative agreement with the U.S. Geological Survey, funds are provided for collection of water use data. These funds are used primarily to conduct field inspections by contracts and to provide data to determine the extent a water right is perfected. This constitutes an audit of the water right. During the 1982 irrigation season, contractors completed audits for 100 applications involving 100 wells.

State funds also were appropriated for conducting audits by contracts for fiscal year 1983. Contracts were awarded to conduct audits of rights with 600 wells as points of diversion. Audits were completed for 159 applications involving 195 wells in the western counties of Kansas during the remaining portion of the 1982 irrigation season after funds were made available and contracts were awarded. The remaining audits will be completed during the 1983 irrigation season.

On Nov. 30, 1983, the Chief Engineer-Director issued an order to initiate proceedings for the establishment of an Intensive Groundwater Use Control Area in the Smoky Hill River Alluvium between Cedar Bluff Dam and the confluence of the Smoky Hill River and Big Creek. The area lies in parts of Trego, Ellis, Rush and Russell counties. Severe water shortages in the summer of 1983 and declining groundwater levels in that reach of the Smoky Hill River Alluvium prompted this action. Feb. 23, 1984, was set as the date for a hearing in the matter at Hays.

Considerable time was spent administering surface water rights on major streams in North Central and Northwest Kansas during the report period. One of the major problems involved surface water rights on Big Creek. Since the City of Russell completed its pipeline from its diversion point on the Smoky Hill River near Pfeifer to its treatment plant at Russell, the city no longer uses Big Creek to convey water diverted from the Smoky Hill River to the treatment plant. In past years domestic water users were allowed to water their cattle out of Big Creek when the city was transporting water via Big Creek. Since this water was not available this past summer, all appropriators on Big Creek below Hays were required to "shut down" to allow water to go on downstream for vested right holders.

Senate Bill No. 62 was passed during the 1983 session of the legislature. This bill provides that anyone wishing to transport water in the amount of 1,000 acre feet per calendar year, or more, a distance of 10 or more miles from the point of diversion, must file for an application for permit to transfer water with the division of water resources. As a part of the review process, a hearing must be held before a panel consisting of the Chief Engineer-Director, division of water resources (Chairperson); the Director of the Kansas Water Office; and the Secretary of the Kansas Department of Health and Environment or the Director of the Division of Environment if so designated by the Secretary. If subsequent to the hearing, the panel recommends the transfer for approval, the matter is submitted to the Kansas Water Authority which also must decide whether such transfer should be approved. Subsequent to those actions, any transfer approved may also be revoked by the Kansas Legislature during the following legislative session. These regulations were adopted and filed with the Revisor of Statutes and became effective May 1, 1984.

Much staff time was spent to provide information to the Kansas Water Office for its work on a comprehensive state water plan. Additionally, staff time was spent getting prepared for the expected passage in the 1984 legislature of the minimum desirable streamflow part of the State Water Plan which was submitted to the legislature by the Kansas Water Authority. It is expected that such streamflow levels will be established for four major streams: the Marais des Cygnes, the

Neosho, the Cottonwood and the Little Arkansas River, in 1984. Other streams may have minimum desirable streamflows established in succeeding sessions of the legislature.

Studies by the staff of the division of water resources were initiated during 1983 to provide guidance in the development of administrative policies and procedures to be used in the review of applications for permit to appropriate water from several streams and their alluvial valleys in Northwestern and North Central Kansas. The streams involved are Beaver Creek, Sappa Creek, Prairie Dog Creek, the North and South Fork Solomon Rivers, part of the Solomon River below Glen Elder Dam, and the Republican River from the state line to Milford Reservoir.

As part of a cooperative agreement with the U.S. Geological Survey, funds are provided for collection of water use data. These funds are used primarily to conduct field inspections by contracts and to provide data to determine the extent a water right is perfected. During the 1983 irrigation season, contractors completed field inspections for applications involving 100 wells or pumpsites.

State funds also were appropriated for conducting field inspections by contracts for fiscal year 1984. Contracts were awarded to conduct field inspections of rights with 532 wells or pumpsites as points of diversion. Field inspections were completed for applications involving 940 wells or pumpsites during 1983. Of this total, 408 were the balance under fiscal year 1983 contracts. The reason for the balance on the fiscal year 1983 contracts is that the amount of time needed to process the fiscal year 1983 contracts delayed awarding contracts until the middle of the irrigation season.

Groundwater Management Districts

On Feb. 16, 1982, the Revised Management Program of Northwest Kansas Groundwater Management District No. 4 was adopted by its Board of Directors. The program became effective Feb. 17, 1982.

On Aug. 4, 1982, a public hearing was held in Burrton, Kan., in response to a request of the Equus Beds Groundwater Management District No. 2 regarding the designation of an intensive Groundwater Use Control Area near Burrton. After considering the testimony presented at the hearing, the Chief Engineer-Director continued the hearing to allow for further study in the area and appointed an interagency task force for the purpose of coordinating and conducting a study of the problem in the area and for making findings, conclusions and recommendations as to whether an Intensive Groundwater Use Control Area should be established and, if so, what corrective control provisions should be adopted for the area and what the exact boundaries of the area should be. The Chief Engineer-Director further ordered that all applications for permit to appropriate water, except those for domestic use, received after Aug. 4, 1982, will be assigned a priority and file number, if acceptable for filing, but will not be further processed until a decision is made as to whether or not the proposed Intensive Groundwater Use Control Area will be established. Temporary permits, changes, certificates, and other actions of the Chief Engineer-Director will not be affected. A final report from the task force was due in early 1984.

Proposed rules and regulations were submitted to the Chief Engineer-Director by the Equus Beds Groundwater Management District No. 2, Northwest Kansas Groundwater Management District No. 4 and Big Bend Groundwater Management District No. 5 during 1982. Hearings were held on Oct. 12 in Halstead, Oct. 13 in Colby and Oct. 14 in St. John respectively for these. These regulations have been adopted and filed with the Revisor of Statutes and became effective May 1, 1983.

On March 7, 1983, the Chief Engineer-Director approved a Revised Management Program for the Northwest Kansas Groundwater Management District No. 4. The district's board of directors adopted the Revised Management Program on April 14, 1983. It became effective May 1, 1983. This revision included the rules and regulations of Northwest Kansas Groundwater Management District No. 4 which also became effective May 1, 1983.

Computer

All basic information on existing water rights has been entered into the data base at this time, except for past reported water use prior to 1981. Information stored in the system is continually updated on a daily basis as applications for permit to appropriate water or applications for changes in existing water rights are received, and permits, change approvals, certificates and other orders are issued or actions taken which modify any records stored. Retrieval of information from the system is by "on line" terminals (CRT's) and "batch" reports or printouts of tabulated information.

The "on-line" portion of the system is operational. It allows all division employees in Topeka and each of the four field offices to recall virtually any information on any water right stored in the system by file number, legal description or water user.

The batch reports were designed to show statistical type data that will allow the more efficient and effective administration of the Water Appropriation Act. These reports also are designed to provide management related information and data for planning and research purposes.

Verification of all water right files was completed in 1983. Initially, temporary clerks compared data in the computer with source documents stored in microfilm. Technical staff reviewed materials checked, resolved problems and computed additional rates and quantities and acres irrigated. Varying amounts of staff time were involved throughout the year, sometimes at the expense of regular production. The staff now depends on computer terminals rather than the manual recording system to retrieve information. Source documents are available by file copy in the field offices and microfilm in headquarters.

The 1982 and 1983 water use reports were generated by computer and mailed to water users. Information received from the 1981-1983 reports is being stored in the system. Some historic water use information provided in past years has been tabulated from the files and entered into the system.

Dams, Levees and Other Projects

During the biennium, permits were issued and plans were approved for 23 farm pond dams, 60 watershed district dams, one overflow dam, two municipal water supply dams, five recreational dams, one industrial water supply dam, six changes in existing dams, 291 channel change projects and five jetty projects. Plans for 46 new levee projects were approved; two permits authorized the repair of the existing levees. Two contracts were approved, authorizing the expenditure of sand royalty funds in a stream maintenance project. Permits were issued and plans approved for six new sand plants. Extensions of time were granted to 43 sand plant projects in the two-year period, authorizing the continuation of their operations for an additional year.

Field inspections were made during the biennium to determine the adequacy of sites, construction procedures and satisfactory completion of various projects; 39 such inspections were made of farm pond and detention dams, 150 of watershed district dams, five of municipal water supply dams, 16 of recreational dams, four of channel change projects, eight of new sand plant sites and 44 of existing sand plant sites in response to requests for extensions of time on previously issued permits, four of new levee projects and one of a levee repair project.

One hundred-seventeen certificates of satisfactory completion and reservoir capacity were issued to authorize reductions in assessed valuation of properties in connection with watershed district dams; 15 such certificates were issued in connection with individual dams.

On May 1, 1983, Rules and Regulations 5-40-1 through 5-40-9 relative to administrative requirements and criteria for the design and construction of earthfill dams contained in Engineering Guide 1, E.G.—1, became effective.

On Nov. 1, 1983, a public hearing was held to receive comments on the proposed Rule and Regulation 5-40-10 relative to the adoption of Engineering Guide 2, E.G.—2. All information received at the hearing was of a favorable nature and the proposed rules and regulations were subsequently adopted and became effective on May 1, 1984.

National Dam Inspection Program

The federally funded National Dam Inspection Program was discontinued at the end of fiscal year 1982 due to lack of funds.

Of the 5,004 non-federal dams in Kansas meeting inventory requirements, 135 were classified as "high hazard" on the basis of their potential for causing loss of life or property damage should they fail. A few more "high hazard" dams are being constructed each year. Keeping the inventory current and inspection of existing dams, primarily those classified as "high hazard," on a regularly scheduled basis would be added to the duties of the existing section for dams, levees and channel changes if personnel could be made available to that section.

Action was taken on several of the dams during 1982 to correct deficiencies noted during inspections to the maximum extent possible with one person working six months on the program.

Requests for personnel and funding to continue a program to inspect existing dams on a periodic basis and to maintain an inventory of dams in Kansas was denied for fiscal year 1983. The request was again included in the fiscal year 1984 budget.

Floodplain Zoning and National Flood Insurance Program

There still will be floods and flood damages to be avoided, even though much of the current emphasis in water resources is on water supply. Floodplain regulations, including floodplain zoning, are non-structural techniques intended to meet the state water plan objective of reducing flood damages. Such regulations also are necessary for a local community to be eligible for the National Flood Insurance Program. Since state statutory standards and federal standards on floodplain regulations essentially are the same, the flood insurance can help meet that state water plan objective.

Newly eligible communities include two counties (unincorporated area) and two cities, making a total of 307 communities eligible in the program. This means 85.2 percent of the Kansas population has access to federal flood insurance. In 131 of the 307 communities, true risk flood insurance is available beyond the limited amounts of subsidized flood insurance. Kansans have purchased nearly 7,500 policies representing about $246 million in protection against flood damages. Residents in and near Great Bend account for about one-sixth of those in Kansas.

The engineering aspects of nine city and two county floodplain regulations formally were approved under state statute as well as one variation to a county floodplain zoning requirement.

The division has participated on a committee of the Missouri Basin States Association that has published an extensive Missouri River Flood Plain Land Use Atlas and developed a draft of the report concerning flood plain concerns of this interstate river.

As in 1981, a Kansas community with significant flood insurance coverage was hit by a flood approximating the once-in-100-year event. About 20 percent of the buildings in Rossville that were flooded on June 8 and 9, 1982, had some protection by flood insurance. Rossville residents apparently were more flood-conscious than others, because at least 20 percent of the insured persons also had contents flood insurance. From a disaster assistance standpoint, this coverage is much less extensive than the need.

Since this event received a Presidential Disaster Declaration, division personnel participated in the Federal-State-Local flood mitigation planning team and helped relate the watershed project to these effects. Performance of any watershed project involved with a flood insurance study relates to the floodplain regulations that ensue. Floodplain regulations with insurance gradually is becoming an important technique of managing the impact of floods.

Pope Succeeds Gibson

David L. Pope was named chief engineer and director of the division of water resources upon the March 1983 retirement of Guy E. Gibson. Pope had served as assistant chief engineer.

Pope, who was 37 when selected as chief engineer, had joined the divison in 1978. He formerly had been employed as manager of the Southwest Kansas Groundwater Management District No. 3 in Garden City from 1976 to 1978. From 1971 through 1976 he was employed as Extension Irrigation Engineer with the Cooperative Extension Service, based in Manhattan and Garden City.

Reared on a farm in Kingfisher County, Okla., Pope graduated from high school at Loyal, Okla. He received his bachelor's degree in 1970 and his master's degree in 1971 from Oklahoma State University. Both degrees are in agricultural engineering. A registered professional engineer in the state of Kansas, he has specialized in water resources and irrigation engineering.

Pope is a past president and member of the board of directors of the National Groundwater Management Districts Association; a past member of the board of directors of the National Water Resources Association; vice president of the Kansas Chapter of the American Society of Agricultural Engineers; a member of the Kansas Engineering Society and National Society of Professional Engineers; and a past member of the Kansas Geological Survey Advisory Council.

Retiring Chief Engineer Guy E. Gibson, right, passes on the "chief's" headdress to David Pope. Gibson retired after 41 years of state service and Pope was named chief engineer and director of the division of water resources in 1983.

FREEMAN E. BIERY
DIRECTOR

PESTICIDE S AGE
KEEP THIS DOOR LOCKED

WEED AND PESTICIDE DIVISION

The present weed and pesticide division was founded in February 1937, with the passage by the state legislature of the Kansas Noxious Weed Law. It was known only as the weeds division until 1970. Although the law originally included only field bindweed, the need for control of undesirable weed species was evident as seen in excerpts from past Annual Reports of the Kansas State Board of Agriculture.

The legislature of 1895 passed Kansas' first act pertaining to weeds. This required every landowner to destroy Russian thistle and Canada thistle at such time as the county commissioners directed by published notice. The road overseer was directed to do the work if the owner failed, and to charge the cost to landowners.

In 1913, the legislature passed an act requiring all railroads to destroy, on 10 days notice, all cockleburs, burdock weeds, thistles and other noxious weeds to prevent their seeds from maturing.

In the act creating the State Highway Commission in 1917, the law required the county engineer to remove from all public highways all cockleburs, Rocky Mountain sandburs, burdocks, sunflowers, Johnson grass and such other noxious weeds as may be injurious to the highways or to the best interest of the farming community.

The first planned weed experimental work in Kansas dates back to an appropriation of $1,000 by the 1907 legislature for carrying out the first field bindweed control experiment.

In 1935 the U.S. Congress appropriated funds making possible the federal-state bindweed project at Hays. In 1941, a bindweed experiment field was established at Canton.

By 1937, field bindweed was spreading at an alarming rate, reducing land values to the point that lending institutions were reluctant to loan money on farms infested with the weed; and so was born the Kansas Noxious Weed Law. The Kansas State Board of Agriculture was designated to administer the new law.

By 1939, active eradication work was in progress in 99 of the 105 counties. This number had grown to 103 counties by 1941. Cultivation was the primary control method until the early to mid-'40s when 2,4-D was introduced.

During 1949-50, the law was amended to include Russian knapweed, hoary cress and Johnson grass. The inspection of grain and forage for the presence of noxious weed seeds also was initiated to help prevent the spread of these noxious pests.

The Kansas Aerial Spraying Law became effective Jan. 1, 1952. It required all aerial operators to register with the Secretary of Agriculture before engaging in the aerial application of insecticides, herbicides or fungicides.

In 1953 the Kansas Legislature passed the Kansas Chemical Spray Law requiring the registration and bonding of aerial and ground chemical dispersing units. During the next six years, aerial spraying in Kansas made major advances and the treatment of farmland by this method doubled.

By the early 1960s the Noxious Weed Law had been amended to include the present noxious weeds with the exception of goatgrass and kudzu. Goatgrass was added in 1959 and removed in 1972; kudzu was added in 1981.

In 1982, Senate Bill 768 allowed multiflora rose to be declared a noxious weed by county option.

In 1970 the Kansas Pesticide Use Law was passed and the division was designated as the weed and pesticide division.

The new Pesticide Use Law was foreseen as necessary to assure Kansans that the ever increasing numbers of new pesticides would be used and applied by persons knowledgeable about the chemicals' possible effects on health, wildlife and the environment.

In 1976 the legislature replaced the Pesticide Use Law with the current Kansas Pesticide Law. The new Pesticide Law combined the activities of the Kansas Pesticide Use Law administered by the weed and pesticide division with the Pest Control Act administered by the entomology division. It also authorized procedures to meet the requirements of the Federal Environmental Pesticide Control Act of 1972 for states wishing to certify pesticide applicators.

Pesticide Records Center

The pesticide records center is the steward for all licensed businesses and certified applicators in Kansas.

A total of 1,036 pesticide applicator business licenses were issued for calendar year 1982—a greater number than those issued for any previous year under the Kansas Pesticide Law. Some businesses were licensed in more than one category.

Beginning with the 1982 spray season, a regulation required that pesticide application aircraft display an identifying decal issued by the Kansas State Board of Agriculture. During 1982, 447 such decals were issued to aerial applicator business licensees.

Certification authorizes an individual to apply or supervise the application of restricted use pesticides. At the end of 1982, approximately 19,000 persons held current Kansas pesticide applicator certification: 16,116 were certified private applicators, most of whom are farmers and ranchers, and 2,893 were certified commercial applicators, primarily those who work for pesticide application businesses.

1983 Presents Unique Conditions

The 1983 pesticide application season was unique for the weed and pesticide division. A combination of unusual weather, the USDA's Payment in Kind program, and the lack of any major insect outbreaks contributed to a relatively calm spray season relating to the division's regulatory responsibilities for the agricultural portion of the Kansas Pesticide Law. These responsibilities include licensing of businesses, certifying applicators, servicing complaints and monitoring activities.

A total of 76 complaints of suspected misuse were investigated; one experimental use permit investigation was made; and 277 applicator business inspections for compliance with the law were performed. As a result of these complaints and inspection, 10 administrative hearings were held; eight cases were referred to local county attorneys; 45 letters of warning were issued; and one case was forwarded to the Environmental Protection Agency (EPA) for action. It is believed that the division's program of business compliance monitoring initiated in 1982 definitely contributed to both the relatively low numbers of complaints and the low number of referral to county attorneys for prosecution. Compliance monitoring activity was initiated as part of the comprehensive enforcement policy implemented at the beginning of 1983.

The non-commercial applicator survey program performed during 1981 and 1982 was discontinued for 1983. Results of the survey, when analyzed, indicated that this segment of the pesticide application industry was not currently a problem area.

Two new areas of concern arose during this year. In one, the growing of cotton crops in central and south central areas of the state led to concern about cotton's sensitivity to commonly used phenoxy herbicides.

A second concern was the increasing use of irrigation systems to deliver pesticides to crops. The potential for underground aquifer pollution through this method of application is a major concern in Kansas. Concern is shared by several other states and the entire nation as it relates to chemical contamination of groundwater. Data gathering on this topic will continue for 1984.

Past efforts toward developing interagency cooperation in areas of mutual concerns has resulted in the completion of a cooperative agreement between the United States Department of the Interior, Fish and Wildlife Service, the Kansas Fish and Game Commission, the Kansas Department of Health and Environment, the Kansas State University Cooperative Extension Service and the Kansas State Board of Agriculture. The purpose is coordinating efforts, avoiding duplication and maximizing public benefits with regard to wildlife damage control. Cooperation continues to improve with such agencies as the Federal Aviation Agency and the agricultural agencies of other states.

As a part of the three-year commercial certification cycle, the pesticide section revised examination materials and provided the increased input necessary for offering competency examinations to individuals for certification and for the necessary enforcement of these certification requirements and associated problems.

In summary, ever-increasing demands of the public concerning safe and proper use of pesticides continue to challenge the division as it works toward its goal of safe and proper use of pesticides. Division staff strive to provide functional policies and programs capable of balancing the needs of pesticide users with the environmental and safety concerns of Kansas citizens.

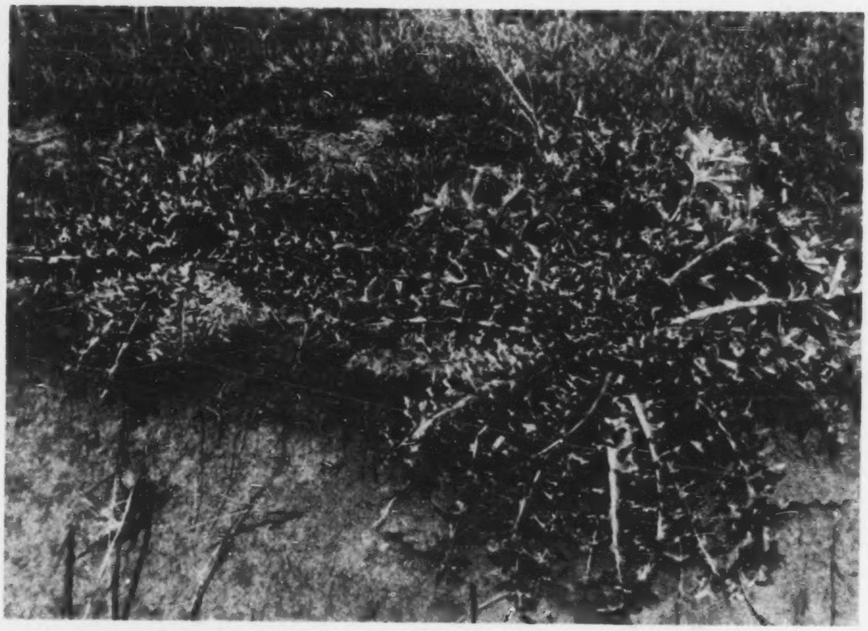
Noxious Weeds Section—
Fall Treatment Best for Musk Thistle Control

Musk thistle is regarded as the worst noxious weed in rangeland and pastures in Kansas, particularly in the northeast. Infestations had reached a total of one million acres in 1981 before aggressive control efforts were used to reduce infested acreage by nearly 10 percent in 1982.

The most effective time to chemically control the thistle is in the fall, when the plant is in the rosette stage. There are several advantages to fall spraying. Desirable plants, such as trees and soybeans, which might be harmed by herbicides already are dormant or dead by fall. The herbicide has no canopy in brushy areas to penetrate before it reaches the thistle. There also usually is more time for applications in fall than in spring.

Landowners should survey thistle-infested areas each season to determine the type of treatment required—spot treatment, hand cutting, or a total spray program.

Musk thistle is the simplest noxious weed to control because it does not have a perennial root system. All that is necessary is to prevent seed production. This requires treating in the rosette stage of growth and follow-up every 14 days after the plants start to bolt. The most critical part of the program is keeping that one escape from seeding.



Rosette stage of growth of musk thistle is the most susceptible state of growth for chemical control.

Fall herbicide application has proven most effective. In the fall of 1983, 585,801 acres were treated in Kansas. There has been a considerable increase in fall treatments over the past few years. To date, no reports of damage have been received as a result of fall herbicide treatment of musk thistle.

Pesticide Records Center—Law Amended for 1983

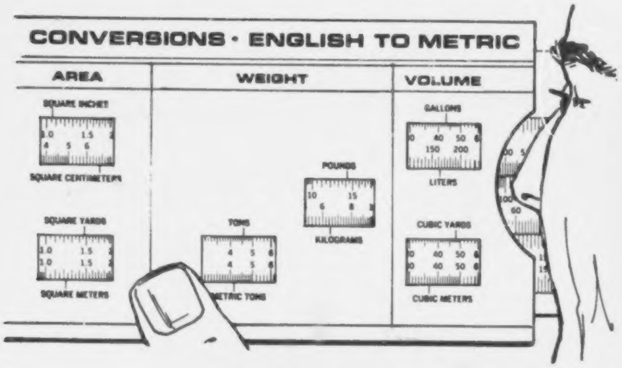
Effective in 1983, an amendment to the Kansas Pesticide Law required that the owner or one or more employees of a business must have commercial applicator certification in each category in which the business applies for its pesticide applicator business license. As applicants completed the certification process in order to comply with this new licensing prerequisite, it resulted in increased certification-related work activities in early 1983. During the first five months of the year, the center graded 880 commercial certification examinations, 380 more than were graded during the corresponding time period of 1982.

A total of 987 businesses were licensed for 1983, a decrease of 50 from 1982.

Commercial Certification

It was a peak year in the three-year-cycle of commercial certification, with 2,093 certificates scheduled to expire Dec. 31, 1983, subject to 1984 renewal. In October, renewal notices were mailed to the applicators. Approximately 1,000 applicators attended renewal training sessions conducted by Kansas State University Extension Service Nov. 1-3 in Salina. A large volume of renewal applications were received during the last six weeks of the year. By the end of December, some 1,100 applicators had completed recertification requirements.

The volume of applications processed in 1983 resulted in the center's typing preparation of 1,116 commercial applicator certificates, about twice as many as the number issued in 1982.



JOHN O'NEILL
STATE SEALER

WEIGHTS AND MEASURES DIVISION

New Weights and Measures Facility a Reality

June 1982 marked the month when the weights and measures division moved into its new office and completed laboratory facility. This completed the fifth function of the division's work. The office, formerly at 109 W. 9th, and the laboratory, including function activities of volume, mass, length and frequency, now are operating at 2016 W. 37th Street in Topeka. The old laboratory site was 1020 N. Kansas Avenue in Topeka.

On Oct. 25, a rededication ceremony drew dignitaries from throughout the nation. Some 200 people gathered on that beautiful autumn afternoon to take part in the event. Harland Priddle, Secretary of the Kansas State Board of Agriculture, acted as master of ceremonies for the occasion.

Addresses were presented by Al Tholen of the Office of Weights and Measures of the National Bureau of Standards; J. Fred True, former State Sealer for whom the laboratory is named; Earl Prideaux, retired Colorado director of weights and measures; Mayor Bill McCormick of Topeka; and Patrick Hurley, Secretary of Administration representing Governor John Carlin.

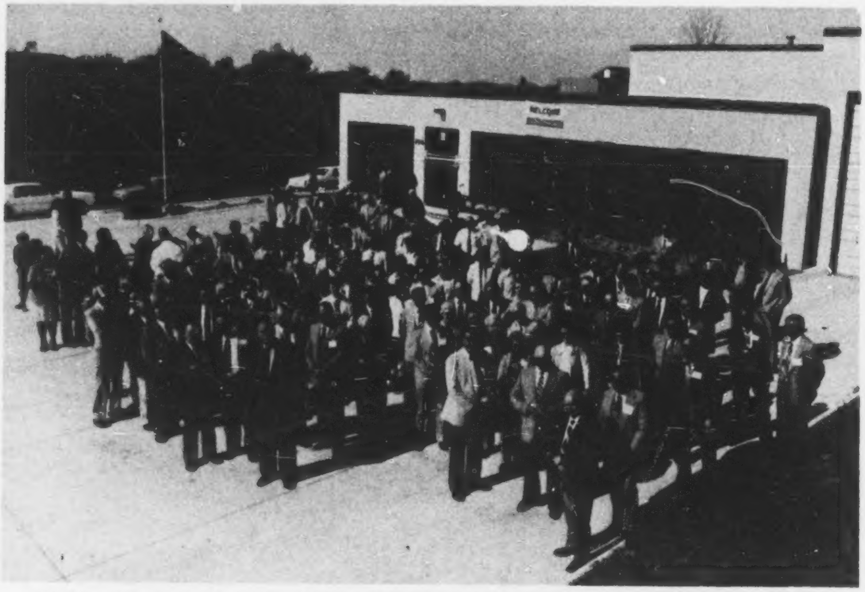
Remarks were made by State Sealer John O'Neill and response given by Mrs. Thula Mae Duitsman. The facility's conference room was dedicated in memory of her husband, the late Secretary of Agriculture Bill Duitsman. He was instrumental in the planning and building of the new facility.

At an open house following the ceremonies, visitors and guests learned about the different sections and functions of the laboratory. They were guided and assisted by field and office personnel. Field equipment was displayed in the parking lot.

The W. W. "Bill" Duitsman Conference Room is located in the southwest corner of the building. It houses the gold-plated standards received by Kansas in the early years of its statehood. The next room is the metrologist's office. Here frequency checks are made on radar equipment used by law enforcement officers in their radar work for the state of Kansas.

The volume room is where all measurements concerned with volume and liquids are determined.

The largest area in the laboratory is the large mass room where large balances



Dignitaries and friends of the weights and measures program gathered for a group portrait in front of the new laboratory building.

are used to calibrate weights from 50 to 5,000 pounds. In one area of this room, testing is done for the binder and baler twine program.

Next to the large mass room, a drive-through bay is east of the building. It features crane hoist facilities to unload weights from trailers or short wheel base trucks. This drive-through bay is a great improvement over the laboratory's former location with its ease of handling for large volumes of heavy weights and trucks.

The most delicate equipment is kept in the small balance room, located in the center of the 4,000 square-foot building. It is in complete isolation from extremes of heat, cold, humidity and vibrations. All the other standards are kept in this room. They range from a millionth of a pound to 50 pounds. The work with these balances covers all the smaller weight over a variety of balances mounted on marble tables. The length bench work also is conducted in the small mass balance room. To the south side of the building, facing 37th Street, is the State Sealer's and general offices of the division. Ample parking is available in front and at the rear of the building.

Dignitaries at the Oct. 25, 1982, dedication included (left to right) Secretary of Administration Patrick Hurley, former State Sealer J. Fred True, Topeka Mayor Bill McCormick and Earl Prideaux of Colorado.

Al Tholen of the Office of Weights and Measures of the National Bureau of Standards presented the keynote address at the dedication of the new Kansas Weights and Measures Laboratory and Office, Oct. 25, 1982.

RE-DEDICATION OF KANSAS WEIGHTS AND MEASURES LABORATORY AND OFFICE

BY

MR. ALBERT D. THOLEN

CHIEF, OFFICE OF WEIGHTS AND MEASURES

NATIONAL BUREAU OF STANDARDS

Thank you Patrick Hurley, Secretary Priddle, honored senators and representatives, Mayor McCormick, distinguished guests.

Thank you for inviting me to participate in this very special day in this dedication ceremony in Topeka, Kansas.

Kansas the Sunflower state, Kansas with 79,000 farms, Kansas the home of Carry Nation, of the Menninger doctors, of Dwight D. Eisenhower, the home of independent thinkers and doers.

Your $4 billion economy; $2 billion in livestock and products; $2 billion in crops, including 400 million bushels of wheat per year.

Weights and measures is an inseparable part of this largesse.

Weights and measures serves the farmer, the cattleman, the miller, the retailer, the shopper.

Weights and measures serves every citizen to bring equity to all.

Weights and measures is the insurance policy of state government—insuring the confidence of every one of its citizens in the marketplace. And that insurance policy costs less than 25 cents per year per person. For 25 cents per year, everyone here assumes the grain will be weighed accurately—the cattle will be sold equitably.

It is no accident that the Kansas shopper buys food and goods with confidence that weight or count is honest.

It is no accident that the Kansas auto driver fills up at the gas station confident in getting the gallons paid for.

It is no accident that Kansas homeowners buy fuel confident that the amount stated on the ticket is the amount put into the tank.

It is no accident that the grain dealer exports the wheat, the alfalfa, confident that the weights recorded on his hopper scales are uniform with the weight recorded on the hopper scales of the buyers in Boston or San Diego; or Amsterdam, Holland or Tokyo, Japan.

Since the beginning of organized society, some organization has had responsibility for assuring accuracy in commercial transactions. Today, and here in Kansas, that responsibility is entrusted to the weights and measures division of the Kansas State Board of Agriculture under the very capable and dedicated leadership of John O'Neill. John's reputation extends coast to coast; it extends beyond the USA—even as far as Saudi Arabia. And this new laboratory and office houses that insurance agency.

Our founding fathers were aware of the need for such insurance; they knew it was essential for a healthy, growing, confident society. So they recognized this need in the constitution. Out of that foresight has evolved a partnership between the federal government and the state governments. At the federal level, we at the National Bureau of Standards provide the basis for measurement uniformity to every state—that uniformity for measuring and weighing is represented by the mass, volume, and length standards housed in your laboratory—these standards were originally provided by the National Bureau of Standards. Now our role is technical support to maintain the integrity and accuracy of those standards and their proper use.

As part of that federal/state partnership, I am here to share a noteworthy event—the dedication of these new facilities.

Measurement standards are but one of three essential ingredients for a successful weights and measures program. A second, in the form of a properly equipped laboratory, is needed to take advantage of the accuracy inherent in the standards. Now, Kansas has such a facility. The third ingredient, and perhaps the most important, is a trained and dedicated staff. I believe Kansas has that also.

The National Bureau of Standards provides technical services for a wide variety of organizations throughout the United States, and the bureau is always striving to find ways of establishing working partnerships aimed at improving the accuracy, fairness and effectiveness of national measurements and standards.

Secretary Priddle, on behalf of the United States Department of Commerce and the National Bureau of Standards, it is my honor to participate in the dedication of this laboratory and offices.

I am confident that the Kansas Weights and Measures Division will continue to provide that insurance of equity and uniformity so essential to all citizens in Kansas as well as for those people worldwide who consume Kansas meat, Kansas grain and fly in Kansas-built planes.

Touring the W. W. "Bill" Duitsman Conference Room during the dedication.

Thula Mae Duitsman represents her husband, the late W. W. "Bill" Duitsman at the dedication. The building's conference room was named in memory of Secretary Duitsman. Mrs. Duitsman at the podium is flanked by State Sealer John O'Neill (left) and Secretary of Agriculture Harland E. Priddle (right).

Review for 1983

The weights and measures division, in addition to a safety program, carries on five functions in its daily activities of protection for the buyers and sellers.

First in the activities is the large capacity scale test program. It is carried on in a system of spot checking of vehicle and livestock scales, monitoring the work of the service companies which sell and service these scales. Three trucks and three employees perform this work which resulted in 1982's summary totals of 991 scales checked with a compliance rate of 73.5 percent.

Second, the small scale checking and packaging inspection programs are carried on by four employees. This function is a direct consumer protection program—it protects consumers as well as markets which can be in error against themselves. Four weights and measures field inspectors carry equipment to check small scales, monorail scales, electronic supermarket scales and volume measures for milk and other fluid products. Packages are sample weighed to determine non-compliance in both random and standard-packed products. In last year's summary, a total of 7,355 small scales were checked with a compliance rate of 97 percent. All packages checked numbered 140,615 with a compliance rate of 80 percent correct, eight percent overweight and 12 percent underweight.

The third activity of the division is L.P. gas meter inspection at the retail level. It protects the urban and rural users of propane gas sold in the 105 counties of Kansas. One field inspector and a prover check all propane meters once a year. Also checked are the scales over which bottled propane is weighed. Checked in the past year were 498 meters with 75 percent correct, 21 percent adjusted and four percent rejected. Compliance rate was 75 percent.

The division's fourth activity is the anhydrous ammonia safety checking program. It is intended to protect the users and transporters of this product which is widely used on Kansas farms. One employee is responsible for this portion of the program statewide. In 1983, 783 plants and pieces of equipment were inspected; 20 complaints were investigated; two safety meetings were held; and one major accident investigated.

The laboratory function, the division's fifth activity, carries on the key work behind the weights and measures program certification of the standards of length, mass, volume and frequency for Kansas. Tests made for government and private enterprise ensure that their standards are traceable to the United States Bureau of Standards. It is necessary that the division's checking equipment is accurate at all time to protect both buyers and sellers. The laboratory provides the measurement center for Kansas, ensuring that all standards are equal and correct in business and industry. Summary of the year's activities shows that 8,323 standards were calibrated; 40 were rejected.

National Observance is Annual

Weights and Measures Week is observed each year from March 1 to March 7, celebrating the anniversary of the first Weights and Measures Law passed by Congress and signed by President John Adams on March 2, 1799. The law first was proposed by President George Washington in his first annual address to Congress, which already recognized that such legislation was vital to the progress of the nation.

Just as both the first and second presidents of the U.S. realized that weights and measures play a necessary role in the daily lives of all citizens, so do national, state and municipal weights and measures officials. In a rare display of cooperation between government levels, today they recognize the need to ensure accuracy in all commercial weights and measures transactions. Locally, the weights and measures departments of Topeka; Kansas City, Kan.; and the State Board of Agriculture have inspectors who visit all grocery stores, service stations, elevators, feed lots and auction markets to check weights and measures devices and practices.

Weights and measures inspectors watch over, test and seal various weighing devices to protect the consumer against inaccuracy. They are the guardians, too, of the reputation and profit of every business which sells by weight or measurement, since a weighing or measuring device which is even a fraction overweight can cost the seller money.

Guests tour the large mass room of the new laboratory. Large balances here are used to calibrate weights ranging from 50 to 5,000 pounds.

Soil and Water Conservation

John W. Tippie, State Conservationist
USDA Soil Conservation Service

The USDA Soil Conservation Service provides resource conservation technical assistance to landowners through a memorandum of understanding with local conservation districts. The SCS was authorized by the Soil Conservation Act of 1935, with subsequent acts of Congress adding to its authorities. Conservation districts are authorized by state enabling legislation.

The state of Kansas has a conservation district for each of the 105 counties in the state. A total of 1,389 land users, operating 596,820 acres, became new conservation district cooperators during the period Oct. 1, 1981 through Sept. 30, 1982. A cumulative total of 94,885 conservation plans, covering 34,712,702 acres, were prepared. Conservation plans, as of 1983, had been prepared on 68 percent of the 50,968,000 acres of rural land in Kansas.

Terraces Effective

Working together, conservations districts and SCS have made good progess in soil and water conservation efforts in Kansas in recent years, despite difficult economic conditions. Special emphasis continues to be on building parallel or re-aligned terraces in order to improve farmability and encourage contour farming. Conservation tillage, maintaining conservation practices, improved grazing management of native grasslands, water conservation measures for dryland farmers, tile outlet terraces, flood control, and economical livestock water supplies have had major emphasis. Some form of conservation tillage was used on about half of the cropland raising small grains or row crops.

Soil erosion caused by the action of water remains a serious problem in Kansas. Annual soil loss in Kansas amounts to about 200 million tons. About 10.5 million acres of cropland, or nearly 36 percent, still lose more topsoil each year than nature can replace. Only a little over half of the cropland and a little less than half of the rangeland in the state have adequate conservation treatment. About 100 acres a day of prime farmland are lost to nonfarm uses.

Two Kansas areas were targeted for special funding in 1982-1983. One was a 14-county area in northeast Kansas that has critical soil erosion problems caused by hilly topography, fragile glacial till soils, heavy cropping, and urbanization pressures. The other area was a 46-county section of western Kansas that has a critical need for water conservation.

Soils were surveyed on about one million acres during 1982, bringing the state total to nearly 48 million acres. Ninety percent of the state's area had had a soil survey made. Soil surveys had been published for 80 counties and plans are to have soil survey maps for the entire state by 1988.

The 1977 Kansas Resource Inventory provided information on soil capability classes and subclasses, land use, conservation needs, prime farmland, flood prone areas, wetland, water and wind erosion, and use of small water areas. The information is the basis for determining problems, establishing priorities, developing goals and measuring accomplishments. County resource inventories were underway in all counties. Data for the 1982 National Resource Inventory by major land resources areas were collected and computerized.

Kansas has four active Resource Conservation and Development (RC&D) areas. They are the Sunflower Area in seven south central counties; the See-Kan Area in nine southeast counties; the Flint Hills Area in four east central counties; and the Lake Region Area in six eastern counties. Outstanding success is taking place in range management in the Sunflower Area. City water supply reservoirs and industrial development are important activities in the See-Kan Area. Watershed planning and tourist development are the chief activities in the Flint Hills Area. Recreation, flood control, and historical activities are prominent in the Lake Region Area.

Watershed Plans OK'ed

Kansas experienced a good year in the Watershed Protection and Flood Prevention Program (Public Law 566). Four watershed plans, delayed for up to four years, were authorized for construction. Construction on other watersheds kept pace with that of previous years. Watershed districts signed contracts obligating about $5.4 million. As of Sept. 30, 1982, 597 watershed dams had been completed and 21 were under construction, with 12 completed during the preceding 12 months. Average annual benefits of completed watershed dams total $17.9 million.

SCS worked with the Corps of Engineers and the Kansas Water Office to study water supply problems in 36 counties. This completed study was reported on by the Corps of Engineers as a part of a comprehensive study of water quality and quantity problems in northeastern and central Kansas. Flood plain management assistance also was being given and SCS was providing technical assistance in the Wakarusa Watershed Rural Clean Water Program project.

The Great Plains Conservation Program emphasizes the adoption of all needed conservation measures for wise land use in the Great Plains. All 62 eligible central and western counties participate. The program continues to meet strong favor with farmers and ranchers. Demand for the program far exceeds available funds. A total of 134 new contracts were signed in 1982, obligating $1.1 million. Cost-share payments for applying conservation practices during the year totaled $1.1 million. The cumulative total of contracts in the state came to 6,571, covering 4,495,401 acres.

SCS in Kansas had 79 applications for financial assistance for land reclamation through the Rural Abandoned Mine Program. The first RAMP contract was finalized and construction completed in 1983.

The Plant Materials Center at Manhattan serves Kansas, Nebraska and northern Oklahoma, evaluates plants for specific conservation needs and selects improved varieties for conservation.

The state of Kansas provided $900,000 in water resources conservation cost sharing, as well as $600,000 for construction of flood control dams through the State Conservation Commission in 1982. Technical assistance for both programs is provided by SCS.

The USDA Agricultural Stabilization and Conservation Service furnished 4,015 referrals to SCS for cost share on installation of annual conservation practices amounting to $4 million. Approval was granted on 98 new long-term agreements during the year.

In Memoriam

1982

M. A. "Cotton" Durland died Jan. 3 in Manhattan. The 84-year-old former faculty member was dean emeritus of the College of Engineering at Kansas State University.

David McKintosh, a long-time animal science and industry faculty member at Kansas State University, died April 12 in Coffeyville. He was 87.

M. Max Dickerson, Kansas City, died July 6. He was a banker, rancher and former Extension agent in Stevens, Leavenworth and Brown counties. At the time of his death he was senior vice president of the Commercial National Bank of Kansas City, Kan. He is survived by his wife, Mary; two sons; and one daughter.

Dwight Long, Hope, died in 1982 at the age of 40. He was a farmer-stockman, realtor and auctioneer.

Richard P. "Dick" Stryker, a former Hereford breeder from Fredonia, died in 1982 at the age of 51. He was president of the Kansas Hereford Association in 1976. Mr. Stryker is survived by one sister, two daughters and one son.

Merton Louis Otto, emeritus associate professor of agricultural economics at Kansas State University, died Sept. 25 at the age of 83. He is survived by his wife, Kathryn; one son; three grandchildren; and four great-grandchildren.

Mae Hansen, Greenleaf, died April 24 at the age of 86. She and her husband, the late Albert C. Hansen, were honored as Master Farmer-Master Farm Homemaker in 1950. She is survived by two sons, five daughters, one sister, 16 grandchildren and one great-grandchild.

Dr. Roscoe Ellis Jr., 62-year-old professor of agronomy at Kansas State University, died Sept. 9 in Manhattan. A native of Havensville, he is survived by his wife, Frances; four sons; two sisters; and three brothers.

Dr. Rufus Cox, former head of KSU's animal husbandry department, died June 15 at the age of 81 in Manhattan. He had retired from the faculty in 1971 after 41 years of employment with the university. He is survived by his wife, Elsie; one daughter; one son; six grandchildren; one brother; and one sister.

Former Kansas **Congressman Keith Sebelius** died Sept. 5 in Norton. He had served in the Kansas Senate for six years before his 12 years of Congressional service for Kansas' sixth district. He was well known for his efforts as a member of the Interior and Agriculture committees.

Louis E. Howard, 89, died Oct. 12 in Sun City, Ariz. He was a former Topekan who had been president and a member of the board of directors of the Kansas Grain and Feed Dealers Association. He is survived by his wife, Helen; one daughter; two stepdaughters; one brother; and nine grandchildren.

L. R. Reinhardt, 42, died Sept. 7 in Hays. He was a former Rush County Farm Bureau president and former county agent. A farmer from Bison, he is survived by his mother.

Ronald "R. A." Levering, 85, died in Topeka June 23. A retired dairyman, he had operated Broadview Dairy Farm and been a livestock dealer. He is survived by a daughter, a son, six grandchildren and five great-grandchildren.

Earl Foote, Bucyrus, died June 9 at the age of 70. A farmer in the Bucyrus, Kan., and Belton, Mo., area, Mr. Foote was a founding member of the Kansas Corn Growers Association who served as its president for seven years. He served on the Kansas Corn Commission and the U.S. Feed Grains Council for four years. He is survived by his wife, Dorothy; two sons; three daughters; and 18 grandchildren.

Morris A. Little, 63, died Aug. 29 in Topeka. He was a partner in the Little and Little Feed Store for 14 years and was an inspector with the Kansas Board of Agriculture from 1959 until his 1980 retirement. He is survived by a sister.

Edgar Williams, a Kansas stockman and farmer, died Sept. 13 at the age of 88. He was a longtime member of the Kansas Livestock Association and served as president of the Kansas State Board of Agriculture in 1959 during his nine years as a Board member. Among his survivors are his wife, Dova; and one sister.

John H. Sayler, 88, died July 13 in Lawrence. He was a farmer and breeder of purebred Poland China swine until retiring in 1973. He is survived by three daughters, three sons, 19 grandchildren and 24 great-grandchildren.

Otis Douglas, 82, died March 29 in Burlington. He had served from 1955 to 1975 on the Kansas State Board of Agriculture and was president of the Board in 1972 and 1973. He had served from 1936 to 1942 in the Kansas House of Representatives. He is survived by his wife, Pauline; a son; two daughters; two brothers; a sister; and five grandchildren.

Nina M. Browning, 79, a former home economist in foods and nutrition at Kansas State University, died May 10 in Manhattan. She had retired in 1971.

Lester R. Marten, 69, died May 12 at his Alma home. A farmer and stockman, he had been a director of the Wabaunsee County Fair Association for many years. He is survived by his wife, Wyvonne; a son; a daughter; two sisters; two brothers; and six grandchildren.

Martha Kramer, a former Manhattan resident, died Dec. 22 in Sarasota, Fla. Dr. Kramer, 87, was a long-time associate dean of home economics and a member of the faculty at Kansas State University in Manhattan for 30 years. She had been head of the department of home economics at Yenching University in China before being interned by the Japanese and released in 1943. She is survived by a brother.

James B. Hollinger, pioneer Kansas Angus breeder, died May 8 in Salina. He was 87. He was reared and spent his life at Wheatland Farms in Dickinson County, the farm founded by his grandfather. He and Wheatland Farms were nationally known for their Angus herd. He is survived by his wife, Roxie; one son; one daughter; and five grandchildren.

Karl Winter, 92, died Sept. 7 in Dodge City. He was a Finney County farmer and rancher who had owned the Dodge City sale barn and a feedlot.

Walter and Virginia Austin, Liberty, died in August. Walter was a farmer and stockman; both were active in Farm Bureau.

Ben Atterberry, Paola, died at the age of 79. He served on the Miami County Fair Board for 32 years and had been a vocational agriculture instructor.

Ben Butler, Eureka, died Sept. 18 at the age of 62. He was a cattle buyer in eastern Kansas.

John Ruhnke, 80, died April 19 at Junction City. He was a life-long farmer and stockman and was active in the Kansas Angus Association, Extension Council, Co-op and Farm Bureau.

Allen Knapp, 57, died Dec. 24. He was a KSU graduate, a farmer and former vocational agriculture teacher.

Walter Clarke, a pioneer irrigator in Barton County, died in 1982. He was one of the first Kansans to practice aquaculture.

John Welch, 90, died Sept. 25. He was a life-long farmer and polled Hereford breeder from Garfield.

Glenn S. Nagel, 69, died Aug. 25 in Valley Center. He was a swine producer and 35-year veteran of 4-H work.

1983

Paul DeWeese, who was a longtime farm broadcaster with KSAC Radio at Kansas State University in Manhattan, died March 10 at the age of 61. He had hosted "Agriculture Today," a half-hour agricultural program which was heard daily throughout the state. He is survived by his wife, Joan; a daughter; and two granddaughters.

Donald M. Cranwell, 66, died Jan. 31 at his home near Lyndon. He was a farmer and stockman who was active in 4-H, school board and the Melvern Township Board. He is survived by his wife, Wilma; two sons; a sister; two brothers; and four granddaughters.

Harry L. Machin Sr., who operated the Sunnyslope Poultry Farm and Hatchery at Wamego for 25 years, died Jan. 10. He was 91. He is survived by two daughters, three sons, two sisters, a brother, 14 grandchildren and 15 great-grandchildren.

Orville "Bo" Doyen, 86, Rice, died Feb. 7. A farmer and stockman, he spent his life in the Rice Community. He is survived by four sons, including Sen. Ross Doyen; and 10 grandchildren.

Earle E. Bartley, 60, professor of animal science at KSU and an international authority on cattle nutrition, died Dec. 10. Born in India, he received a bachelor's degree from an agricultural institute there in 1944. He received his master's and doctorate degrees from Iowa State University before joining the faculty of Kansas State University in 1949. He is survived by his wife, Virginia; a daughter; three sons; a brother; and a grandchild.

Arthur B. "Dad" Weber, vice-president emeritus of Kansas State University, died Jan. 4. He was 84. Dr. Weber, who was internationally known as a livestock researcher and judger, was a faculty member at KSU from 1924 until he retired in 1968. He had served as head of KSU's Animal Husbandry Department; dean and director of the Kansas Agricultural Experiment Station; and chief of faculty at an agricultural university in India for two years. He is survived by four sisters.

Donald E. Steward, 77,Ottawa, died Jan. 19. A farmer and stockman who had lived on his present farm 35 years, he was active in farm, church and civic activities. He is survived by his wife, Floretta; a daughter; a sister; and three grandchildren.

Charles Wheeler Martin, registered Hereford breeder from Sedan, died in February at the age of 70. A 40-year-member of the American Hereford Association, he is survived by his wife, Helen; three daughters; and two grandchildren.

Harold H. Stump, 74, died in February. A lifelong resident of the Blue Rapids area, he raised Hereford cattle. He was an active member of the Hereford Association and other organizations. He is survived by his wife, two sons, two daughters and six granddaughters.

Otto William Hack, a life-long farmer and stockman from near Worden, died May 11. He was a board member of Farmland Industries. He is survived by his wife, Edna; and several nieces and nephews.

Raymond H. Ice died Aug. 11 in Lawrence. He was 67. Mr. Ice was president of the Douglas County ASCS Board and was active in other organizations. He is survived by his wife, Ruth; two sons; two sisters; a brother; and five grandchildren.

Guy D. Josserand, Sr., Dodge City, died June 6, one month after the death of his wife. He was 88. Mr. Josserand had served as a member of the Board of Agriculture for 11 years of the 1930s and 1940s.

Steve Westerman, a former FFA State Farmer and American Farmer, died in February at the age of 36.

A. Eugene Franklin, 75, died Jan. 10 at Hutchinson. He was a dairyman and grain farmer who served as a director of the Farmers Co-op, Associated Milk Producers and the FHA Board. He is survived by his wife, Alma; one daughter; one son; eight grandchildren; and six great-grandchildren.

Ralph Reinhardt, Erie, died in 1983. Among his survivors is former Board of Agriculture member Richard Reinhardt.

Floyd Casement, a prominent Sedan-area farmer, died in 1983. He was a past member of the Kansas House of Representatives.

Whitfield Floyd, a 93-year-old retired farmer from Herington, died Aug. 28. He was active in soil conservation and other agricultural activities. He is survived by a son, a brother, three grandchildren and five great-grandchildren.

John C. Keas, a retired Atchison County farmer, died April 7 at the age of 82. Mr. Keas was a breeder of Ayrshire cattle, a 4-H leader for more than 35 years; a former member of the Kansas State Board of Agriculture and the Atchison County Farm Bureau. He is survived by two daughters, a brother, two sisters, six grandchildren and five great-grandchildren.

Willard H. "Abe" Martin died Nov. 12 in Manhattan. He was 89. Professor Martin spent 38 years in charge of dairy manufacturing teaching and research at Kansas State University. He joined the KSU faculty in 1925 as an associate professor; in 1927 he was promoted to professor. He retired in 1964. He is survived by his wife, Gladys; two daughters; and brothers and sisters.

Nan W. Coleman, 93, died Aug. 13. She had been a resident of Lawrence since 1914 and had farmed with her husband, Ralph, for more than 60 years. She was chairman of the Kansas Farm Bureau Women from 1947 to 1951. She is survived by nephews and nieces.

Junior R. Lewis, a farmer who served Kansas Farmers Union at Cloud County and national levels, died June 14 at his home near Ames. He was 57. He is survived by his wife, Myra; two daughters; a son; his father and stepmother; four sisters; four brothers; and seven grandchildren.

Arthur P. Sommer, 54, died Aug. 28 after being struck by lightning on a Topeka golf course. He was owner and president of Sommer Seed Company, Topeka. He is survived by his wife, Joan; one son; one daughter; a brother; a sister; and three grandchildren.

Sympathy also is extended to the families of these Kansas farmers: W. J. Boone, Roy Gwin, Ed Lumas and H. F. Schemm.

Board Authorizes Reorganization Plans

Plans to reorganize the Board of Agriculture took shape during the biennium. Reorganization was expected to be complete by the end of 1984.

Although the department's statutory responsibilities remained largely the same, reorganization was planned to more clearly define the structure of the Board of Agriculture and provide increased efficiency of operations.

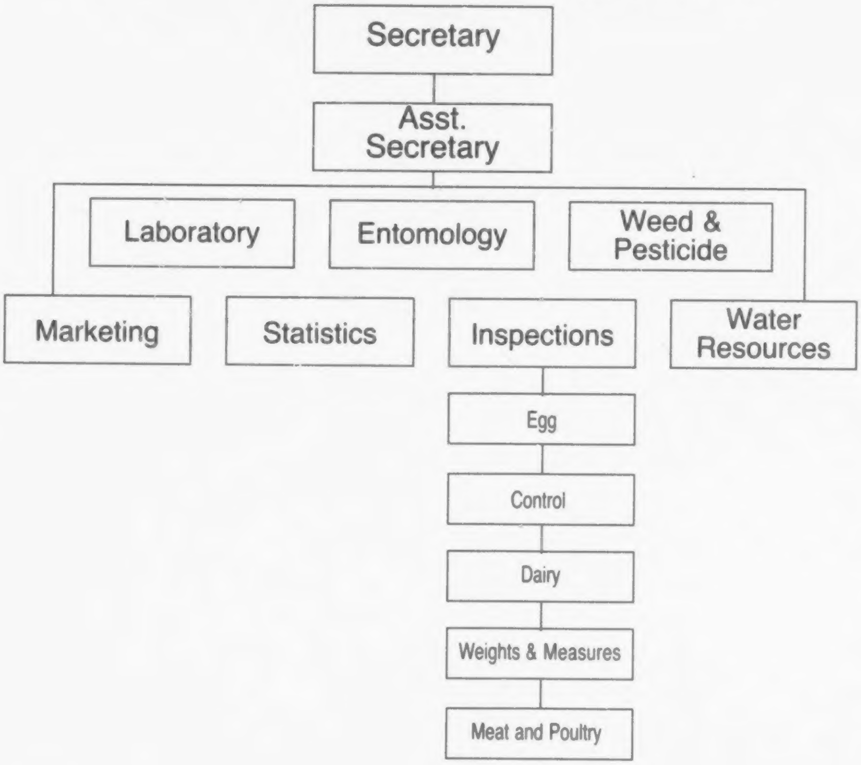
In the first action to be taken, the divisions of weights and measures, meat and poultry inspection, control and dairy were to become sections of a new division of inspections. Egg inspection, which formerly had been a portion of the marketing division, also was transferred to the division of inspections.

The Agricultural Chemical Act, which formerly was a responsibility of the control division, was transferred to the entomology division.

In a consolidation of the laboratory testing functions of several divisions, a new division of laboratories has been formed. Testing of meat and poultry products, feeds, seeds, fertilizers, chemicals, dairy and other agricultural products will be performed by the division of laboratories for other divisions.

The divisions of the Kansas State Board of Agriculture, after reorganization, will be inspections, laboratories, water resources, marketing, weed and pesticide, entomology and statistics.

Kansas State Board of Agriculture


Secretary
Asst. Secretary
Laboratory
Entomology
Weed & Pesticide
Marketing
Statistics
Inspections
Water Resources
Egg
Control
Dairy
Weights & Measures
Meat and Poultry

Teagarden Chairs 112th Annual Meeting

President Robert Teagarden of La Cygne called the 112th Annual Meeting of the Kansas State Board of Agriculture to order at 1:30 p.m., Tues., Jan. 11. Minutes of the last meeting were read and board members introduced.

Secretary of Agriculture Harland E. Priddle narrated a slide program explaining the Board of Agriculture, its divisions, the laws administered, and highlights of the past year. Reporting divisions were dairy, entomology, weed and pesticide, control, weights and measures, meat and poultry inspection, water resources, crop and livestock reporting service, and marketing.

Approximately 710 delegates and friends of agriculture attended the annual banquet at 6:30 p.m. Tuesday evening.

Governor John Carlin greeted the group. He said there are problems and challenges ahead for agriculture which will require all-out input and effort to solve. He thinks water is one of the most critical elements, not just for agriculture but for the state as a whole in the future. "I'm committed to do everything in my power to help in a positive way to assist agriculture in my next four years as governor," Carlin said. "I welcome the opportunity to work with the staff of the Board of Agriculture, with all of you who are committed to pulling all our resources together to find a way to make progress. I believe there are options which will require commitment and work. Agriculture is our number one industry. Until it does better, the state and country will not truly prosper."

The dinner speaker was Gary Maas of Massena, Iowa. A professional speaker and partner in a recruiting firm, AgriCareers, Inc., Maas described himself as a headhunter, a person who matches people with companies. In his presentation, "People in Agriculture Make the Difference," he said that people, in business and in agriculture, truly account for the success or failure of that business or farming operation. Maas said successful people have several traits in common. They are innovative, not afraid to try new things, to put in time, hard work and long hours. They also often have experienced failure before succeeding. Often, he said, they do not equate what they do with money. They enjoy their work.

Gary Maas

President Robert Teagarden and his wife, Iva, are pictured at the annual banquet which opened the 112th Annual Meeting of the Kansas State Board of Agriculture.

Clayton Yeutter

The first speaker Wednesday was Clayton Yeutter, president of the Chicago Mercantile Exchange. In his presentation, "U.S. Agriculture in a Global Market: Can We Sell It or Must We Give it Away?", Yeutter detailed some causes of the problems facing American agriculture. We still are feeling the effects of the OPEC oil cartel which hurt both the U.S. and developing nations, he said. We have not done enough toward developing alternative forms of energy. Another cause of declining agricultural exports are the foolish policies of some oil exporting nations such as Mexico and Iran. These countries saw their economies demolished by too much borrowing. When the price of oil fell, they could not pay their debts. When the international economy is shaky, major commercial banks cut back on lending. Agriculture is hurt when nations can't buy the products we want to sell them. The most important thing the U.S. can do for ag exports in the next year or so, he said, is provide additional credit to buyer nations. Creative financing and marketing strategies will be needed to sell agricultural products in the face of a strong dollar. He also mentioned that embargoes have been devastating and must not occur. "Food is a more superior weapon when we're selling it rather than withholding it. Another major element costing us export sales—and you net income—is the problem of trade barriers," Yeutters said. Unfair practices such as the European Economic Community's export subsidies should be dealt with aggressively by the U.S. The USDA, he said, is now doing some positive things such as the Payment in Kind program and the blended credit program. If they had been done a year ago, however, it would have cost the American taxpayer less. He also said American farm policy is unilateral. Other grain exporting nations also should be isolating production.

Marketing Groups Represented

"Commodities in the International Marketplace" was presented by Darwin Stolte of the U.S. Feed Grains Council; Kenneth L. Bader of the American Soybean Association; and Gerald Martens of the U.S. Meat Export Federation. As representatives of three large international commodity marketing groups, they told delegates how their check-off funds are being used to expand sales of corn, sorghum and soybeans.

The first speaker, Dr. Kenneth Bader, is the chief executive officer of the American Soybean Association. Bader said he wanted to look at how good things

Darwin Stolte of the U.S. Feed Grains Council, speaking, was joined in a panel discussion by Dr. Kenneth Bader of the American Soybean Association and Gerald Martens of the U.S. Meat Export Federation.

can become for soybean growers. New export markets, particularly in Latin America and Asia, are a positive factor. The ASA is striving to increase soybean sales through the addition of soybeans to varied diets. In Latin America, ASA has introduced tortillas fortified with high protein soy flour. In Asia, soy milk is in increasing demand. Although there is a surplus of soybean oil, Bader said work is going on to reduce it. Possibilities include the use of soy oil as a carrier for agricultural chemicals, a grain dust suppressant or diesel fuel replacement.

Gerald Martens is technical services director of the U.S. Meat Export Federation. Martens said the livestock industry is becoming aware of the problems it faces. Producers are not just growing livestock any more—they also are involved in marketing and distribution of those animals. Alternate markets are needed and the foreign market is the place to look. Exports of animal products are a $4 million annual business which yet can grow. The U.S. in 1981 exported more in animal products than it imported. That was not true 10 years earlier. Reasons for growth include a large increase in fresh and frozen beef exports to Japan and Saudi Arabia. Also growing are sales of inedible by-products and exports of variety meats with small U.S. demand. Although the door was opened to beef markets in Japan and the European community, both areas still limit our export opportunities. Restrictions on imports of U.S. products, both fresh and frozen and value-added, must be removed to increase U.S. exports. Support by producers, by such things as commodity check-off funds, is vital to gain access into world markets, he said. The rewards will affect producers, government expenditures, jobs and the total economy.

Darwin Stolte, president of the U.S. Feed Grains Council, commended Kansans for their progressive action in forming commodity commissions for marketing corn, grain sorghum and soybeans. When the commissions were formed in 1977, Kansas was the first state to set aside check-off funds for feed grains. And those check-off programs have made a difference, despite some factors negative to agricultural exports such as a strong U.S. dollar and depressed world economy. Last year, he said, when the price of corn was down 18 percent in the U.S., it should have been a good buy for world customers. But because of the value of the strong dollar compared to foreign currencies, it cost the Japanese 15 percent more and the Germans 38 percent more. Interest rates are a key factor, he said. The faster they fall, the faster we will see a turnaround in exports. He noted that the payment in kind program is designed to take 800 million bushels of feed grains out of surplus stocks. The U.S. Feed Grains council projects that, without the 1980 Soviet embargo, the Russians today would be taking 25 to 26 million metric tons of corn versus the six they are buying today. That leaves a shortfall of 20 million metric tons—or 800 million bushels. If we hadn't had that embargo, we would have no need for the PIK program. He has some concerns about the program. "What will PIK translate to in your income?" he asked. If we don't get feed grains out of the U.S. market, it will transfer into depressed prices for grains and beef, poultry and many other sectors. We must stimulate movement into the world market. He also asked what removing 23 percent of the agricultural land from production will do to the total agricultural economy—machinery, fertilizer, chemicals, seeds and so on. We must do something in the short term to get the farm economy up, he said, but will the PIK program be effective in that context without disrupting the whole base?

Roberts, Glickman Provide Updates

Congressman Pat Roberts of Kansas' First District joined Congressman Dan Glickman of the Fourth District in a discussion of "Farm Legislation," moderated by Dr. Barry Flinchbaugh of Kansas State University. The Payment in Kind (PIK) program was of interest to both congressmen.

Although it is not the only solution to farmers' problems, Glickman said, the PIK program shows that government can act in a crisis and that it can take creative, affirmative action. He said similar programs have been used twice before—in the 1930s and again about 20 years ago. It is not the only possible solution, he said. It could depress the market in the short term, but if it is a two-year program he thinks it will reduce surplus stocks and possibly raise prices. He is concerned that it sets no floor price for PIK grain. Other possible solutions to current problems, he said, are an additional paid diversion, mandatory acreage reduction or a two-tier pricing system. Glickman also mentioned that he is chairing a committee to consider grain elevator bankruptcies.

Congressman Pat Roberts said there are good things about the PIK program. With this being the fourth year with crop prices below the cost of production, he said, "I wish the President's speech that he made Jan. 11 could have been in 1980. Had it been done that way our situation would not be as severe as it is today." He said the program provides some incentive for wheat farmers in western Kansas. "I share Dan Glickman's concern about the down-side risk of this program." He said contract sanctity also is very important and a great victory for Secretary of Agriculture Block. Under contract sanctity, except in case of war or national emergency, no contract entered into can be violated for 270 days by any agency of the government. Roberts also thinks that the $1.2 billion increase in the blended credit program will allow the U.S. to begin to compete with the European Economic Community.

Pioneer Hi-Bred Envisions Future

Gordon McCleary, public relations director for Pioneer Hi-Bred International, Inc., spoke on "A New Food and Agriculture Coalition." He replaced company president Thomas N. Urban who was unable to attend. "Agriculture is still producing at a high rate;" McCleary said, "Its productivity in terms of total output, yield per acre, output per man hour, or almost any measure you care to use, continues to rise." Yet productivity increases in agriculture are putting financial pressure on those who produce. Food producers are in trouble. High interest rates and overproduction have caused some, but not all, of the existing

Longtime Board member Howard Wilson of Sharon Springs is joined by his wife, Dorothy, as President Teagarden (right) gives him a plaque conveying the Board's appreciation for his many years of service.

problems. "Many of those problems, I believe, can be traced to the fact that existing farm policies and the mechanisms for altering them do not fit today's agriculture." At one time a large percent of the populace lived on the farm. Shortly after World War I, however, farming fundamentals began to change. People left the farm but technology and mechanization continued to increase production. Then farm production began to exceed what could be used in this country. As the economy improved in other countries, they began to buy our grain. Today, one acre in three produces exported products. "Food production, processing and distribution accounts for about 18 percent of this country's total production of goods and services," McCleary said. Yet what farmers receive for their production accounts for only two and one-half of those 18 percentage points. The largest part of that 18 percent is "off-farm labor"—truckers, processors, food servers, steel workers and so on. Most of those workers don't consider themselves as involved in "farm problems." The efficient American farmer has lost his political and economic clout. Unfortunately, he said, our system for making food policy has not recognized the change in farming and the food system. Time and again, policies which affect food production are made by those with little understanding of the food system. "I believe that the time is now at hand for both farmers and those of us who sell to or buy from farmers to re-examine our relationship," he said. Farmers should not be pitted against their suppliers and consumers—they should be allies in striving to allow the farmer to produce as efficiently as possible while earning a return which will let them invest in better technology. "Since all of us are consumers, we will all benefit from increased investment in the U.S. food system. I suggest that all farm organizations, commodity groups, agribusinesses and off-farm food labor groups need to find a forum for exchange of ideas," he said. "Perhaps Kansas will show the way to the rest of the nation, perhaps the new coalition in the food and agricultural system will begin here."

Sands and Grunewald Speak

"The Kansas Farm Picture" was presented by KSU agricultural economists Orlen Grunewald and Mike Sands. State Statistician Moe Johnson served as moderator. Johnson said the function of his division, the Kansas Crop and Livestock Reporting Service, was to provide farmers with information for decision-making. They work closely with KSU ag economists to fulfill that function.

Orlen Grunewald, talking about crops and commodities, shared his ideas on what the effects of the Payment In Kind Program will be for Kansans. He said the trade has responded favorably to announcement of the PIK program and he expects it to create a more normal basis in the futures market. He recommended storing soybeans and selling corn and milo. In Kansas, he said, the PIK program probably would not be favorable enough for wheat because it came too late for Kansas wheat farmers. He believes Congress will pass whatever enabling legislation is necessary to put the program into place. In his opinion more than a one-year program is needed to significantly reduce surplus stocks. It is just one step in the right direction.

Mike Sands said the livestock industry and the total agriculture industry is at least as uncertain now as it has been anytime in the recent past. Noting that the hog industry has regained profitability, he said the industry hasn't made any major moves toward expansion but may do so fairly soon. In the area of beef, he said people are too concerned about reductions in consumption. "We need to consider how much beef we can produce profitably," he said. "I don't think we are looking at any major increase in meat supplies in the year ahead." He said he was cautiously optimistic about the livestock industry for 1983.

Dee James on Youth

"Youth in Agriculture" was the subject for 24-year-old Clay Center native Dee James. His was a message of optimism combined with caution. Education is of paramount importance today, said James, especially education in agriculture. Every year we get more removed from the farm, he said. When we fail to recognize the importance of training in agriculture, we will be losing a valuable friend—the consumer. Such programs as Agriculture in the Classroom are positive signs, but more must be done. Vocational agriculture programs and 4-H are good examples of agricultural education before college which is so necessary in both rural and urban areas of the U.S. Education, including vocational agriculture programs, must have high priority when funds are allocated. We also need to educate consumers, he said. "We're a minority," he said, "since only three percent of the population is in production agriculture. But we're an important minority. We need friends and allies of agriculture and to do that we need to tell people about agriculture." James emphasized that we can control our destiny if we will get involved, quit "letting George do it," and use education to gain allies for agriculture.

Good: "Agriculture's Future"

A fitting close to the 1983 meeting was "Agriculture's Future," presented by Dr. Don Good of Kansas State University. When he grew up on a farm in Ohio, he said, almost all of the food for five children and three adults was produced and processed right on the farm. Today most of the labor intense jobs in farming operations are done by modern equipment and technology. Today's farmers, however, are themselves large consumers of all kinds of processed foods, goods, services, equipment and fuel. "Looking back, I can safely say that the family farm and family labor has to a great degree subsidized the rest of our society," Good said. He said this situation must change if the world is going to have enough food to survive in the future. Worldwide demand for food has increased 28 percent in the last 10 years and is projected to increase 60 to 85 percent in the next 20, he said. "Application of modern technology has put us in the lead in producing crops for food in a more efficient manner than any other country in the world." Exports of livestock and livestock products also will increase, he said. Crops and livestock complement each other as livestock lets us use marginal land and use crop residue and the by-products of food processing. It is important that we maintain a proper balance of crop and forage on land to conserve our soil resources. Good believes it will be possible to feed a growing world population, but only if research and development in agriculture are given proper emphasis. Universities must extend information to help farmers and ranchers make a profit, he said. "Without profit, producers will not endure the effort, and risk hardships to produce food even though the food is needed. . . . The future of agriculture will depend on how we prepare for its future. I think it will be good in the mid-1980s and the 1990s because the most important item to improve the quality of life on this good earth is food. The convention theme, 'Together We Can Make It Happen,' says a lot to all of us," he said.

It was reported that 191 delegates had registered at the meeting. Reports of the credentials and necrology committees were given.

John Oswald, Hutchinson, and Gaylord Munson, Junction City, were re-elected to three-year terms on the Board of Agriculture. Newly elected were William V. Mai, Sharon Springs, and Leon Riffel, Enterprise. Mai replaced Howard Wilson, Sharon Springs. Riffel replaced David Schurle, Manhattan.

In the organizational meeting, F. E. Bliss, Longton, was elected 1983-84 president. Alvin Epler, Hallowell, was named vice-president; William V. Mai was elected treasurer.

Delegates to Annual Meeting

Tom Akin, Lawrence; Steve Albright, Hoyt; Earl Allen, Gardner; Ralph Augur, Mound City; Kay Auten, Scott City; Gene Barnett, Wellsville; Dennis Bayless, Havana; Jack Beauchamp, Ottawa; John Beckman, Phillipsburg; Virginia Benton, Lebo; Phyllis Berk, Concordia; Homer Bird, Albert; Howard Birkbeck, LeRoy; David Blankenship, Paola; Amos Blecha, Munden; F. E. Bliss, Longton; Elmer Boehme, Offerle; Elton Bowman, Sedan; Leighton Brengman, Lakin; Myron J. Brensing, Stafford; Richard Brown, Smolan; Dale Brownlee, Larned; Lauren Brunner, Ramona; Max Bryant, Elk City; Loren Brzon, Belleville; Melvin E. Bunge, Waverly; Jack W. Bunyard, Leon; James Buresh, Caldwell; Stephen Burr, Salina; Loyd Call, Cedar Vale; Byron Carpenter, Stockton; Floyd O. Coen, Elkhart; Tom Collins, Ft. Scott; Carl Conger, Iola; John Conger, Woodston; Bob Conley, Gypsum; Bill Coon, Norwich; Craig Cooper, Hoxie; Worland Cox, Blue Mound; Vern Crawshaw, Altoona; Bill Daugherty, Culver; James Scott Davis, Council Grove; John P. Davis, Rossville; Roy Davis, Harper; Dwane DeWeese, Pratt; Ort Deines, Herington; Winfield Denton, Minneola; Phillip K. Detrixhe, Concordia; Arlen Dettmer, Alta Vista; Johnny Diehl, Garden City; Leo Dixon, Hanston; Jim Dixson, Atwood; Wallace Dunn, Richfield; Eugene Durler, Wright; L. G. Eddy, Wichita; Darwin Ediger, Meade; Vernon Egbert, McCune; Larry Ellis, Coldwater; Donna Emmot, Beloit; Alvin Epler, Hallowell; Cindy Falk, Onaga; Harold Fankhauser, Madison; Vyrl Fegel, Chanute; Altis Ferree, Yates Center; Richard Fowler, Benton; Harold Frasier, Sharon Springs; James Gall, Reserve; Lynn Garman, Burr Oak; Thomas Gene Geist, Plevna; Jack Glanville Jr., Cottonwood Falls; Joe Gooch, Hugoton; Delman Gooderl, Hoyt;

Robert Gottschalk, Hutchinson; Connie Griffith, WaKeeney; Kim Griffitts, Oskaloosa; Robert Grisier, Yates Center; Orvil Grother, Pittsburg; H. D. Hainsworth, Wellington; Alpha Hall, Eureka; Gail H. Hall, Luray; Willis Hall, Eureka; Bob Hammer, Sublette; Charles E. Hamon, Valley Falls; William Hardenburger, Haddam; Donald Harvey, Collyer; Robert Haselwood, Berryton; George Heersche, Mulvane; Ruth Hirsh, Kinsley; Gail Hirt, Waterville; Nancy Hjetland, Topeka; George Hodgson, Little River; Oren Holle, Bremen; John Holliday, Liberty; Irene Holste, Atwood; Kent Houston, Altamont; John Huey, Wamego; John Hynek, Hanover; Irving Imhof, Brewster; Vernon Isaac, Edson; Richard Jahnke, Leonardville; Pete Jessee Jr., Galena; Roberta Johnson, Manhattan; Richard L. Johnson, Ensign; James Jones, Satanta; Charles Kayser, Americus; Steve Kelly, Nortonville; Danny Kendall, Haviland; Lonnie Kent, Hutchinson; Ralph Kimzey, Elk City; Kenneth Knight, Lyons; Herman Koch, Clyde; Leslie Kohl, Wichita; Jess Krenzel, Leoti; Gerald LaRosh, Natoma; Tom Lane, Osage City; Larry LeDuc, Jamestown; Stanley Little, Delia; Jon Lofgreen, Norton; Jack Martin, Hugoton; Glen Matousek, Cuba; Harold McDonald, Williamsburg; Joe McQuillan, Clearwater; Jerry McReynolds, Woodston; Edwin McWilliam, Pleasanton; Gene Meuli, Abilene; Michael Mueller, Tampa; Hubert Mueting, Axtell; Gaylord R. Munson, Junction City; Franklin Myers, Americus; Eugene Nelson, Lindsborg; Herbert Niles, Lebo; Eldon K. Noel, Abilene; John C. Oswald, Hutchinson; Larry Panning, Ellinwood; Gary Parker, Moran; James Peters, Lehigh; Doug Petersilie, Ness City; Frank Pretz, Osawatomie; John Pretzer, Elmdale; Ira Redenbaugh, Holton; Dick Reese, Grantville; Lee Reeve, Garden City; Barbara Rezac, Onaga; Leon Riffel, Enterprise; Darrell Ringer, Quinter; J. Byron Roenbaugh, Lewis; Mike Rome Jr., Garden City; Arlen Rose, Russell Springs; John Roth, Green; Larry Rowland, Troy; Duane Sanders, Valley Center; Robert Scherman, Paola; David M. Schurle, Manhattan; Phillip Shorter, Ulysses; James Siemens, Burrton; Leon Sinn, Ft. Scott; George Smith, Highland; Wayne Snell, Johnson; Charles A. Sommars, Chanute; E. Kent Stamper, Plainville; Duane Steeples, Zurich; Joe Steineger, Kansas City; Bob Stockman, Maple Hill; Earle Stoddard, Seneca; Paul Stoll, Yates Center; William Strauss, Junction City; Bob Swanson, Gardner; John Swisher, Syracuse; Clyde Sylvester, Ottawa; Robert Teagarden, LaCygne; Frank Titmus, Girard; Harold Tonn, Haven; Ernest L. Troth, Mound City; Laurence Twaddell, Beloit; Frank Warta, Ellsworth; Judy Wulfkuhle, Berryton; Mark West, Alamota; Jere White, Garnett; Marvin Wiechman, Scott City; Bob Wiegand, Inman; Howard C. Wilson, Sharon Springs; Paul Winckler, Sylvan Grove; Marvin Winkler, Corning; John Wise, Linwood; Don Wise, Emporia; Bernard Woydziak, Hoisington; John Younggren, Ft. Scott; Steven Zerbe, Council Grove; Peter C. Zerr, Grinnell; Larry Zidek, Beattie.

Jan. 10, 1984--
Bliss Opens Annual Meeting

President F. E. Bliss of Longton called the 113th Annual Meeting of the Kansas State Board of Agriculture to order at 1:30 p.m., Tues., Jan. 10, 1984. Minutes of the last meeting were read; committee assignments made and Board members introduced.

Secretary of Agriculture Harland E. Priddle explained the history of the Board of Agriculture and introduced division directors who narrated a series of slides about department activities and responsibilities.

The annual banquet on Tuesday evening was attended by approximately 700 delegates and friends of agriculture.

President Bliss welcomed and introduced Governor John Carlin who gave greetings to the Kansans assembled at the banquet.

Governor's Message

Governor Carlin said he was happy to speak to an audience of people who understood agriculture. The challenge for Kansas agricultural leaders, he said, is to collectively get their message about the importance of agriculture across to others. We are living in a time when agriculture is at a crossroads, not generally appreciated nor understood. It is critical that changes be made. "In 1982," he said, "I put together a task force on agriculture." The report of that group, calling for a new approach to the development of agricultural policy in this country, has been well received by groups across the U.S. To meet the challenges it faces,

President F E. Bliss welcomes delegates and friends to the annual banquet.

Governor John Carlin

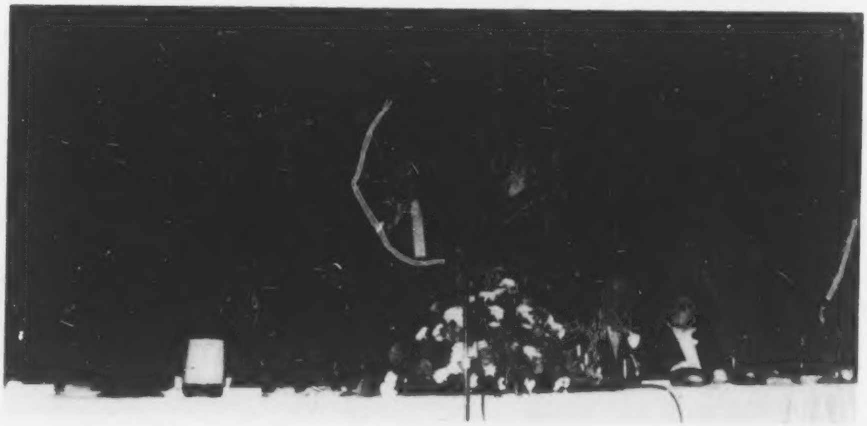
agriculture must continually educate others. Activity on behalf of agriculture also benefits the whole economy.

Mark Mayfield of Farmland Industries presented the keynote speech for the evening. He combined an "inner massage" of humor and laughter with a real message about the importance of creative, analytical thinking necessary to solve the problems of agriculture. Instead of just reacting negatively to the problems of agriculture, he said, we should think of them as an opportunity—an opportunity to build a coalition for agriculture, identify its true problems and attack them. For instance, he said, low prices are only a symptom of the problem. The real problem is an imbalance between supply and demand. With a positive attitude, we can improve the situation for agriculture in this country.

Dr. Sylvan Wittwer

A fitting kick-off to the presentations of Wed., Jan. 11, was a sophisticated and interesting slide presentation by Dr. Sylvan Wittwer, director emeritus of the Agricultural Experiment Station at Michigan State University. The presentation was "The New Agriculture: A View from the 21st Century."

Included in this impressive picture of agriculture after the year 2000 were descriptions of new technologies and trends which will alter agriculture as we



Mark Mayfield

After being introduced by Vice President Alvin Epler, Dr. Sylvan Wittwer sets the stage for his presentation on the coming century of agriculture.

know it. Wittwer says new technologies, resource inputs and economic incentives will turn American agriculture in those new directions.

Improved plant breeding and genetic engineering will lead to pest and disease resistant varieties, then to higher yields of important crops. Aquaculture and productivity of forests and rangelands also will make important changes in food and fiber supplies.

Changes in the resource base—changes in the earth and its environment—include land surface changes; depletion of soil moisture and ground water resources leading to crops with smaller water requirements; an increase in atmospheric carbon dioxide resulting in increased temperatures; more pollutants; and improved information availability through remote sensing. The computer age also will continue to make vast changes in agriculture and the world.

"Getting more food produced where the people are will be the ultimate solution to feeding the world," Wittwer said. "The challenge is to get food to people who need it." The people in agriculture, the natural resources and new technology all will help the battle against hunger.

Joseph Harkins

Joseph Harkins, director of the Kansas Water Office, discussed Kansas water planning, as he said "an intensely important subject to Kansans." Supplies of water are of interest, he said, not only in the western part of the state where the Ogallala Aquifer is dropping fairly rapidly, but also in areas where surface water is utilized. "As we look forward to future growth, both in agriculture and industry," Harkins said, "we also need to be concerned about having an adequate amount of water to support our ambitions."

Also of concern is the protection of the quality of our water for future generations.

The third big issue of interest is the change in federal policy which would make the states pay for future reservoir construction—often to the tune of more than $200 million, a cost that Kansas can't easily afford.

Activities of the Kansas Water Office include intensive study of Kansas water laws; plans to establish minimum stream flows eventually for all major streams in

Kansas. Another concern is for the development of optimal use of federal reservoirs, to protect the rights of communities and people downstream during periods of drought.

Representative Glickman

The Board of Agriculture again was honored to have Representative Dan Glickman speak to delegates at the annual meeting.

Reading from a Dec. 31 editorial in the *Rocky Mountain News*, Representative Glickman began a speech about the nationwide dissatisfaction with current farm policies.

The editorial said, in part, "Policies that pile up unsalable surpluses, break the treasury, give million dollar handouts to corporate farmers and artificially raise food prices must not endure."

"We need to junk the present system of farm programs and start over," Glickman said.

"Million-dollar PIK payments and the skyrocketing cost of price supports exemplify the problems with the entrenched policies mentioned in the editorial. Farm programs have become a political lightening rod attracting increased criticism from editorial writers, pundits, and lawmakers of all stripes," he said.

Glickman thinks it is possible to make sensible cuts in the farm budget which will help reduce the federal deficit and thus help the farm economy by changing present ineffective production control programs.

Acreage reduction programs have not worked, he said, therefore "Now is the time to implement a bushel allotment system; the present acreage based policies are an utter failure."

He said a voluntary bushel allotment program could be administered and would provide a real, meaningful lid on production.

Monte Reese

"Financing Agriculture's Future" was the topic for Monte Reese and is the goal for his employer, the Federal Land Bank of Wichita.

According to Reese, the Federal Land Bank has $5 billion in outstanding loans to farmers in its four-state area of Kansas, Oklahoma, Colorado and New Mexico. Almost 50 percent of those loans are in Kansas.

He said there will be no shortage of available credit from the Federal Land Bank, but operators must prove they are credit-worthy. Financial management is vital for farmers today, he said.

Although the news may indicate otherwise, foreclosures still are relatively rare. Of the 67,000 loans on the books of the Federal Land Bank, 500 are in the process of liquidation, with the majority in bankruptcy rather than foreclosure. At the end of 1982, 96 percent of all land bank loans were paid current. At the end of 1983, 95 percent were current. Most farmers are working to meet their obligations.

His general word on interest rates was that, despite extreme changeability in the 1980s, rates in 1984 will be fairly stable.

He also predicted that the land market will increase. Although land values dropped an average of seven percent in Kansas in 1982-83, that was better than decreases in many states during the same time.

Reese concluded that good agricultural land still is a superior investment. A lot of the future depends in part on our good attitudes, he said.

Alan T. Tracy

Traveling from Washington, D.C., to address the group was Alan T. Tracy, deputy under secretary for International Affairs and Commodity Programs with the USDA. His topic was "Farm Policy at the Crossroads."

The importance of agriculture is a known fact for delegates to the Kansas State Board of Agriculture's Annual Meeting, said Tracy. That is why the fact that U.S. exports are down about 15 percent is of concern not only to farmers but also to other segments of the economy.

Several things contributed to falling exports, Tracy said. The worldwide recession, with higher oil prices and higher interest rates, was a contributor. But the item of largest concern was that America's share of the market, as well as the total market, was shrinking. Among the factors which hurt our market share, he said, were the strong dollar, the 1981 embargo, domestic farm programs and competitors' subsidies, such as the European Economic Community subsidies which may be costing the U.S. from $5 to $6 billion every year. Both the embargo and some of our domestic farm programs, such as the loan rate, have had the effect of helping our competition build export markets.

On the positive side, he said, are indications that the recession is over. As economies improve in Third World countries, people will want to improve their diets and we can capture new markets.

In Tracy's opinion, the only real alternative to help improve farm exports is to make sure domestic farm programs don't interfere with our export markets. The Farm Program will be changing by 1985, if not before, and agriculture should make sure its voice is heard as new programs are adopted.

Nicholas L. Reding

"Technology and Agriculture: A Partnership for the Future," was the title for Nicholas L. Reding, executive vice president of the Monsanto Company.

The amazing productivity American agriculture holds today came about as a result of rich soil, a temperate climate and a partnership between hard work in the laboratory, producing technology, and hard work in the field, producing food and fiber. Reding explained that he wanted to project that triumph into the 21st Century.

To do that, he concentrated on the new science of biotechnology. Biotechnology describes techniques for developing products through understanding and manipulating biological activity. Gene splicing and genetic engineering are only

a part of the science of biotechnology. Biotechnology, he said, has the potential to radically change the way we think about agriculture.

"It's possible" he said, "that biotechnology may free us from some of the limits now imposed by climate on the growing of plants. Researchers see the potential to develop crops that can grow in extremes of heat and cold, salty or brackish water or in dry conditions. It may also be possible to develop plants that produce their own insecticides and herbicides, that are disease resistant, or provide their own fertilizer through nitrogen fixation."

He explained that the new science also may have profound effects on animal agriculture's productivity.

"Biotechnology's greatest benefit to agriculture," he said, "will come from unlocking the genetic secrets of plants themselves."

Although biotechnology holds great potential, Reding said it will be of little value unless we all work together to provide a favorable climate for agriculture through efficient use of our resources, development of global markets for our products, and modern, flexible farm policy.

Bill Tierney and Mike Sands

Opening the meeting Thurs., Jan. 12, was a discussion of outlooks for 1984. Moderator Moe Johnson, state statistician, was joined by Bill Tierney and Mike Sands, agricultural economists from Kansas State University.

Tierney presented "Outlook for Grains and Oilseeds in 1984." He suggested that grain farmers who had decided not to participate in the 1984 wheat and feed grains programs should reconsider. He predicts the program will be improved after sign-up (Jan. 16-Feb. 24 for wheat, wheat PIK and feed grains). People will not be allowed into the program after sign-up.

Tierney predicted a large wheat crop and a massive carry-over. In the area of feed grains, he believes acreage will be up sharply. He says prices will stay close to the $2.55 loan rate. Soybean production will be up 50 percent, demand likely not as much, and the price will be around $7.25 per bushel. European demand for soybeans could be damaged by an import tax on oil seed crops.

Mike Sands drew a more optimistic picture of the livestock scene for the coming year. Hogs, he said, will be in the upper $40s per hundredweights through June and may later go as high as $60. The break-even point, however, for farrow-to-finish operations, may be $52-54. He said an improving consumers' economy will continue to help the meat industry.

Sands said price levels on cattle will average in the upper $60s; in the second quarter nearing $70.

Board Members Re-elected

In closing business sessions of the 113th Annual Meeting, Board members Duane Steeples, Jack Beauchamp, Floyd Coen and F. E. Bliss were re-elected to three-year-terms. Reports of the necrology and credentials committee were given. It was reported that 157 guests and 182 delegates were present.

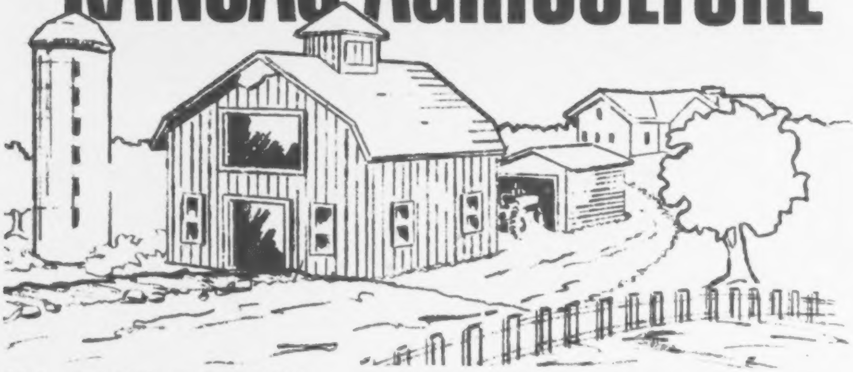
In a later organizational meeting of the Board, Alvin Epler was elected president; Bill Mai was elected vice president; and Leon Riffel was elected treasurer. The Board voted to name Harland E. Priddle to another two-year-term as Kansas Secretary of Agriculture.

Official Delegates to 1984 Annual Meeting

Robert J. Abell, Grinnel; Otto Alexander, Parker; Bert Anderson, Rantoul; Robert Area, Mayetta; Lonnie Bailey, Ft. Scott; Dennis Bayless, Havana; Jack Beauchamp, Ottawa; E. J. Beck, Plevna; Guy Bemis, Hays; Homer Bird, Albert; Amos Blecha, Munden; F. E. Bliss, Longton; Tom Blossom, Sedan; Elmer Boehme, Offerle; Vernon Bohn, Dwight; R. Don Boyce, Carlton; Myron J.

Brensing, Stafford; Lauren Brunner, Ramona; Max Bryant, Elk City; Elmer Buessing, Baileyville; Loyd Call, Cedar Vale; Kenneth Carpenter, Sabetha; Robert Champlin, Concordia; Kenneth Claycamp, Cuba; Harlan Clifton, Fredonia; Darrel O. Cloyd, Kanorado; Floyd O. Coen, Elkhart; John Collier, Alta Vista; Bob Collins, Ft. Scott; George Collins, Piqua; Betty Conaway, Topeka; Daugherty, Iola; Craig Cooper, Hoxie; Rod Crick, Cimarron; Bill Daugherty, Culver; J. Clinton Davies, Reading; John P. Davis, Rossville; Roy Davis, Harper; Larry Deters, Centralia; Phillip K. Detrixhe, Concordia; Arlen Dettmer, Alta Vista; Johnny Diehl, Garden City; Dale Disberger, Council Grove; Gerald Donahy, Frankfort; Steve Dreher, Iola; Kenneth Duitsman, Washington; Wallace Dunn, Richfield; Wendell Ebright, Lyons; L. G. Eddy, Wichita; William Edwards, St. George; Wayne Eggleston, LeRoy; Evan Ellis, Lebo; Alvin Epler, Hallowell; Harold Fankhauser, Madison; Altis Feree, Yates Center; W. Lee Fink, Monument; Paul Fort, Ulysses; Marlen Frankenbery, Altoona; Norman Fuhrmann, Caldwell; Lynn Garman, Burr Oak; Joe Gooch, Hugoton; Robert Gottschalk, Hutchinson; Kim Griffitts, Oskaloosa; Orville Grotheer, Pittsburg; Kirk Grutzmacher, Onaga; Bob Hammer, Sublette; Charles E. Hamon, Valley Falls; Gary Handke, Atchison; E. Joe Hanks, Dighton; William Harries, Herkimer; Donald Harvey, Collyer; George Heersche, Mulvane; Darrell Henning, Smith Center; Ron Higerd, Colby; Ruth Hirsh, Kinsley; Gail Hirt, Waterville; Edward A. Hlad, Sylvan Grove; Steven Hoover, Abilene; Larry Horton, Lenora; Larry Huck, Scott City; Kenneth Hudson, Falun; Irlene Huntington, Eureka; Vernon Isaac, Edson; Neill Jackson, Coldwater; Lloyd Jahnke, Leonardville; David Jantz, Syracuse; Mike Jordan, Beloit; Kenneth Jost, Marion; Willard Judd, McCune; Danny Kendall, Haviland; Lonnie Kent, Hutchinson; Ralph Kimzey, Elk City; Merton Kostner, Kingman; Gerald LaRosh, Natoma; Jon E. Larson, Randolph; Thomas Leffler, Americus; Edwin Lenkner, Coats; Phillip Lewis, Thayer; Stanley Little, Delia; Randy Loder, Garden City; William Mai, Sharon Springs; Jack Martin, Hugoton; C. R. Martin Jr., Hartford; Alfred Mayer, Gypsum; Harold McDonald, Williamsburg; Dorman McGuire, Onaga; Jack McKee, Neodesha; Joe McQuillan, Clearwater; Jerry McReynolds, Woodston; Edwin McWilliam, Pleasanton; Carl Meyer, St. George; Terry Mitchell, Ulysses; John Moore, Ashland; Gaylord R. Munson, Junction City; Lee Musil, Burdett; Franklin Myers, Americus; Tim Neher, Hiawatha; John Neuschwander, Tribune; Ed Oborny Jr., Bison; Marvin Odgers, Sublette; Nevadeane Olson, Salina; Frank Osborne, Hanston; John C. Oswald, Hutchinson; Gary Penn, Junction City; Tom Perrier, Eureka; Dale Peterson, Clifton; Grant Powers, Spearville; Frank Pretz, Osawatomie; John Pretzer, Elmdale; Curtis A. Ramsay, Johnson; Joseph L. Rich, Independence; Leon Riffel, Enterprise; George Riley, Holton; Gerald E. Riley, Dighton; Earl Roberts, Greeley; Roy Rodgers, Gridley; Jake Roenbaugh, Lewis; Don Rosenow, Green; John Roth, Green; Kenneth Rowley, Prescott; Gary Sack, Hays; Duane Sanders, Valley Center; Dean Schemm, Wallace; Robert Scherman, Paola; Melvin Schooler, Logan; Andrew Schuler, Chapman; David Schurle, Manhattan; Ralph Schweitzer, Hill City; David Sexson, Weskan; Leonard Sharp, Great Bend; Ralph Sherer, Mullinville; Glenn L. Shriver, Coats; Charles A. Sommars, Chanute; Jack Staatz, Junction City; Kent Stamper, Plainville; Duane Steeples, Zurich; Darwin Steinle, Dorrance; Paul Stoll, Yates Center; LeRoy Stuewe, Alma; Bob Swanson, Gardner; Leon Sylvester, Wamego; Robert Teagarden, LaCygne; James Thyfault, Damar; Harold Tonn, Haven; Harold Tuma, Narka; Bryce Turnquist, McPherson; Laurence Urich, Carbondale; Art VanDaele, Spring Hill; Clayton Watts, Ottawa; Darrel Webb, Liberal; Eugene Wendlin, Halstead; Jere White, Garnett; Britton White, Galesburg; Wilbur White, Moscow; Ken Whitehouse, Stafford; Bob Wiegand, Inman; Bill Wiley, Lyndon; Rodman Williams, Elkhart; Ina Merle Williams, Waverly; John Wise, Linwood; Clarence Wulfkuhle, Berryton; Larry Zwaduk, Wathena.

KANSAS AGRICULTURE



IN THE NEWS . . .

1982

Larry D. Abeldt, a sorghum and wheat producer from Hope, was named chairman of the U.S. Feed Grains Council's Board of Directors for 1982-83. Abeldt has been a member of the board of directors since 1976 as a representatve of the national Grain Sorghum Producers Association. He was elected the first chairman of the Kansas Grain Sorghum Commission in 1977.

Congressman Pat Roberts announced the appointment of **Bill Turrentine,** a farmer from Garden City, to chair the United States Department of Agriculture's new Cost of Production Board. The board was formed to give agricultural producers a direct voice in the revision of agricultural production cost formulas.

Shelley Woodard of Maize, a Kansas State University student, served as National Guernsey Princess.

Governor John Carlin formed the Governor's Agricultural Working Group, a task force to recommend new ideas and solutions to agricultural problems. **Adrian Polansky** of Belleville was named to chair the group; other members include **Richard Reinhardt,** Erie; **Jim Kramer,** Hugoton; **Norm Whitehair,** Manhattan; **Ron Sweat,** WaKeeney; and **Charles Hamon,** Valley Falls. **Dr. Barry Flinchbaugh** of Kansas State University and Secretary of Agriculture **Harland E. Priddle** also worked with the task force.

Don Good, head of the Department of Animal Sciences and Industry at Kansas State University, received the 1982 American Society of Animal Science's Animal Industry Service Award.

Dr. Arthur D. "Dad" Weber, vice president emeritus of Kansas State University, was named to the American Polled Hereford Association's Hall of Merit for his outstanding contributions in education and research.

A professor of meat science at Kansas State University, **Donald Kropf,** received the American Society of Animal Science's Distinguished Teacher Award in 1982.

Kansas winners of the National Association of County Agricultural Agents' Distinguished Service Award were **John F. "Jack" Smith,** Leavenworth County, and **Ross M. Nelson,** Ellis County. **Kenton Springer,** Marion County, received the NACAA's Achievement Award.

The Pendletons of Douglas County were named 4-H Family of the Year. Parents **Al and Lorita Pendleton** and sons Jim, John and Scott joined the Meadowlark 4-H Club 17 years before receiving the honor.

The 1981 Kansas Pork Queen, **Jane Ramsbottom** of Belleville, was named first runner-up in the competition for 1982 National Pork Queen.

Adrian Polansky of Belleville was elected chairman-elect of the Agriculture

Adrian Polansky

Council of America. The Washington, D.C.-based organization is made up of farmers and agribusiness representatives working together to find areas of agreement in the food and fiber industries and relate the conditions of agriculture to the rest of the nation. Polansky, a grain and seed producer, was the Kansas Wheat Commission's representative to the organization.

Mr. and Mrs Armon Bosse Jr., of the Onaga Chapter of the Kansas Young Farmers and Young Farm Wives, were named the 1982 Star Kansas Young Farm Family. Mr. and Mrs. Wayne Niehage, Moundridge, placed second; Mr. and Mrs. Ron Redelfs, Emporia, were third.

Dr. Frederick W. Oehme, professor of toxicology, medicine and physiology at Kansas State University, was elected president of the Society of Toxicology, which has more than 3,000 members internationally.

The National Cattlemen's Association named **Harold Koehn** of Larned as an advisory council chairman.

Kansas cattleman and farmer **Kalo Hineman** was sworn in Jan. 13, 1982, as a commissioner on the Commodity Futures Trading Commission. Hineman has been a cattleman and wheat farmer in Dighton since 1947. He is co-owner of a cattle company and a farming company and a former member of the Kansas House of Representatives.

Jack Vanier of Brookville was elected president of the American Hereford Association. **Mrs. David Breiner** of Alma was elected second vice president of the American Hereford Auxiliary; **Mrs. George Schlickau** of Haven was elected parliamentarian.

Kansas 4-H'ers brought home 10 national awards in 1982. Honorees were **Mark Keener**, bicycle, Johnson County; **Michele Stehno**, consumer education, Republic County; **Shelby Hoobler**, dog care and training, Atchison County; **Donald W. Holtgraver Jr.**, entomology, Johnson County; **Jeannie Koenig**, foods and nutrition, Johnson County; **John David Jasper**, forestry, Miami County; **Wes Fowler**, gardening, Lyon County; **Sandra Randall**, health, Johnson County; **Denise Kill**, horse, Miami County; and **Kimberly Forrest**, safety, Pawnee County.

Kansas FFA named **Loren Pachta**, Belleville, Star Farmer of Kansas, and **Mike Torrey** of Wamego Star Agribusinessman.

Verlin Peterson, extension agronomist and agronomy section leader at Kansas State University, received the USDA's Superior Service award for "exceptional leadership in developing the soybean industry of Kansas." In 1980 he received the American Soybean Association's Distinguished Service award for his contributions to the industry.

A scholarship to honor the late **W. W. "Bill" Duitsman**, Kansas' eighth Secretary of Agriculture, has been established at Kansas State University.

Kevin Robinson of Eskridge, a 21-year-old farmer, was named Star Farmer of America at the 1982 National FFA Convention. He was chosen tops in the nation from nearly 800 candidates. Robinson also had won the national proficiency award for Diversified Livestock Production and was the FFA's national Crop Production proficiency award winner.

The Kansas 4-H livestock judging team won top honors at the 1982 American Royal 4-H Livestock Judging Contest in Kansas City. Team members and coaches were **Bruce Schlickau** of Haven; **Julie Andsager**, Hutchinson; **Stacey Krehbiel**, Pretty Prairie; and **Dan Kueck**, Hutchinson.

Steve and Cindy Strickler of Iola were honored as Kansas Farm Bureau's Outstanding Young Farm Couple in 1982. Announced at the same meeting was KFB's Distinguished Service Award to Kalo Hineman of Dighton.

Don B. Smith was elected president of the Kansas Livestock Association. Smith, a graduate of Colorado State University, is vice president of the family company's feedlot division and manages a 10,000-head feedlot near Tribune. **Harold Koehn** of Larned was elected president-elect. He owns Pawnee Beefbuilders, a commercial feedlot.

Edward F. Moody, Olathe, was appointed chairman of the Agriculture Committee of the National Grange. He also was installed Master of the Kansas Grange for a second term. At the same meeting, **James W. Ingwerson**, Coffey County grain farmer and former legislator, received the Kansas Grange Award for distinguished service.

Michael A. Dikeman, meats scientist at Kansas State University, was elected president of the American Meat Science Association. **David E. Schafer**, extension **meats specialist**, was elected to the executive board of the association. Both will serve two-year terms.

Charles Hamon, Valley Falls, served as 1981-1982 president of the American Soybean Association, then became chairman of the ASA Board of Directors. Charles also is a member of the Kansas State Board of Agriculture and a charter member of the Kansas Soybean Commission.

Master Farmers and Master Farm Homemakers for 1982 were announced by the Kansas State University Cooperative Extension Service and the Kansas Association of Commerce and Industry. They are **John and Betty Bunck**, Everest; **Stanley and Maxine Dreher**, Iola; **Kenneth and Dorothy Kraus**, Hays; **Clinton and Elaine Lundquist**, Lindsborg; **Dale and Winifred Maxson**, Edna; and **Elmer and Ellen Musil**, Burdett.

Named Master Lamb Producer by the Kansas Sheep Association and the KSU Cooperative Extension Service in 1982 was **Ronald Jacques** of Hutchinson. He operates a 530-ewe flock and feeds out some 650 feeder lambs.

Carl Sobba of Garnett won the 1982 Kansas Premier Seed Grower Award from the Kansas Crop Improvement Association.

1983

Mr. and Mrs. Myron Schmidt of the Goessel chapter of Kansas Young Farmers and Young Farm Wives were named 1983 Star Kansas Young Farm Family. **Mr. and Mrs. Thomas Circle** of the McCune-Girard chapter placed second; **Mr. and Mrs. Dan Pollock**, Onaga, placed third.

Named the 1983 Kansas Distinguished Dairyman was **Kenneth Hubbard.** Hubbard, who operates a 60 milking cow Holstein Grade A enterprise on 240 acres, was named at the annual Kansas Dairy Herd Improvement Association meeting. His farm is near Baldwin.

Judy and Bob Heikes of Shepherd Hills Sheep Ranch at Lenora were winners of the 1983 Kansas Master Lamb Producer Awards. The Heikes Ranch is a family operation which emphasizes the importance of careful records.

Jocelyn Smith of Richfield was crowned the National Polled Hereford Queen at the 61st National Polled Hereford Convention-Show-Sale in Louisville, Ky. She is the daughter of Mr. and Mrs. Bob Smith of Elkhart.

Mrs. Mildred Huss was one of five regional winners in the Agri-Woman of the Year contest sponsored by the *High Plains Journal* in 1983. Mrs. Huss and her husband, Adam, have farmed together near Troy in Doniphan County for more than 36 years.

A member of the Kansas Soybean Commission from Larned, **Stan Compton,** was elected treasurer of the American Soybean Development Foundation. As treasurer of the foundation, Compton serves a board of directors made up of 44 farmers who approve expenditures of nearly $6 million invested by soybean farmers in 24 states with check-off programs.

A K-State freshman, **Cindy Houck** of Bushong, was named Miss American Angus at the North American Internatonal Livestock Exposition in Louisville, Ky., in 1983. She has been involved with Angus cattle since she was 10 years old.

KSU's Livestock Judging Team took first place in the National Collegiate Livestock Judging Contest in Louisville, Ky., in 1983. Coach **Bill Able** said team members were **Scott Schaake,** Lawrence; **Kent McCune,** Benton; **Joe Rickabaugh,** Greeley; **Randy Rohleder,** Russell; and **Gregg Steward,** Washington.

June Hagenbuch, Lawrence, was elected president of the American Angus Auxiliary; **Richard Janssen,** Ellsworth, was elected to the Board of Directors of the American Angus Association.

Chester O. Unruh of Hillsboro was named 1983 Kansas Distinguished Dairyman. Unruh and his son-in-law, Warren Winter, operate a 133-cow registered Holstein herd at Hillsboro with a rolling herd average of 17,388 pounds milk and 612 pounds fat.

The 1983 class of Master Farmers and Master Farm Homemakers include **Maxine and Vernon Huck,** Protection; **Paul and Helen Hunter,** Parsons; **Harlan and Freda House,** Goodland; **Harold and Katherine Scanlan,** Abilene; **Wendell and Georgia Ebright,** Lyons; and **Max and Phyllis Porter,** Glen Elder.

Ron Wineinger, a Kansas State University junior in agricultural education and economics from Marion, was elected president of the national Future Farmers of

Wayne Walter

America. He is the tenth national officer to represent Kansas and will be the fifth since 1973, when Kansas had its only other national president. Wineinger was Kansas FFA state president and South Central District Star Farmer in 1981. He also won the state and national extemporaneous public speaking contests that year. He is the son of Earl and Mary Lee Wineinger of Marion.

Wayne Walter, a Sublette pork producer, was elected president of the National Pork Producers Council. Walter began "dabbling" with hogs in 1957 and today markets more than 13,000 head from operations in Sublette and Dodge City. He was named Master Pork Producer and received the President's Award and Special Award from the Kansas Pork Producers Council.

Melissa Noel, daughter of Clifford and Bernadine Noel of Kansas City, Kan., was chosen Kansas Honey Queen.

Ray Pierce, editor of the *High Plains Journal* for 36 years, retired at the end of 1983. Managing editor Galen Hubbs moved up to editor; Bob Keating was named managing editor. **Helen Pierce,** Ray's wife, 25-year employee of the popular farm publication, also retired.

Receiving distinguished service awards from the National Association of Agricultural Agents were **Norman Schlesener,** Kingman County, and **Al Spencer,** Pottawatomie County. **Bob Frisbie,** Pawnee County, received the Achievement Award for agents with less than 10 years experience.

Mick and Marjorie Summerville of Marion County, along with their children Robin, Kay Lynn and Timothy, were selected the American Royal Kansas Farm family for 1983. Both are former teachers from the Kansas City area who returned to farming.

During 1983 **Doyle Rahjes** replaced **John "Junior" Armstrong** as president of the Kansas Farm Bureau. **Gerald Lawrence** of Winfield was selected vice-president. In other convention activity, **Jana and Tony Leddy,** Grant County, were named the Young Farmer and Rancher award winners. **Margaret Kalb,** Wellsville, was named Outstanding Young Farm Woman in Kansas Farm Bureau. **Jay Armstrong** of Muskotah won the state discussion meet.

James B. Pearl of St. Marys was elected to the board of directors of the National Fertilizer Solutions Association. He is president of J. B. Pearl Sales and Service, Inc.

Harold Koehn, Larned, was elected president of the Kansas Livestock Association; **Harold Fankhauser,** Madison, was chosen president-elect. **Mrs. Wilma Ackerman,** Sabetha, was chosen president of the Kansas CowBelles.

Richard Featherston, Whiting, was elected president of the Kansas Pork Producers Council. **Leo Schwartz,** Washington, was named president-elect; **Richard Rolph,** Delphos, was elected secretary; and **Suzanne Holmburg,** Belleville, was selected to reign as Kansas Pork Queen.

Jeff Ochampaugh of Plainville was named the Kansas Star Farmer and **David Pachta** of Belleville selected Star Agribusinessman for Kansas by the state Future Farmers of America.

FARM FACTS

KANSAS CROP AND LIVESTOCK
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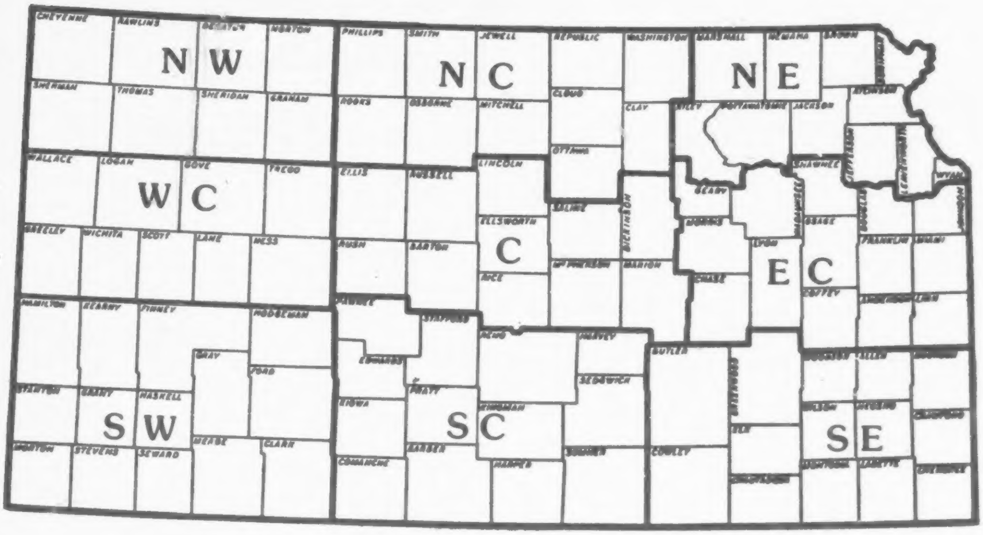
The Kansas Crop and Livestock Reporting Service wishes to thank the many thousands of farmers and business firms whose faithful service as reporters make this publication possible.

CROP REPORTING DISTRICTS


NW
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ROOKS
OSBORNE
MITCHELL
CLOUD
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RILEY
POTTAWATOMIE
JACKSON
ATCHISON
WALLACE
LOGAN
GOVE
TREGO
ELLIS
RUSSELL
LINCOLN
OTTAWA
SALINE
DICKINSON
GEARY
SHAWNEE
JEFFERSON
WYANDOTTE
GREELEY
WICHITA
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ELLSWORTH
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KEARNY
FINNEY
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STAFFORD
RENO
HARVEY
BUTLER
GREENWOOD
ALLEN
GRAY
FORD
EDWARDS
PRATT
SEDGWICK
STANTON
GRANT
HASKELL
KIOWA
KINGMAN
WILSON
NEOSHO
CRAWFORD
ELK
MORTON
STEVENS
SEWARD
MEADE
CLARK
COMANCHE
BARBER
HARPER
SUMNER
COWLEY
CHAUTAUQUA
MONTGOMERY
LABETTE
CHEROKEE

Kansas is divided into nine crop reporting districts for convenience in compiling and presenting statistical information on crops and livestock. These nine districts are outlined on the above map. The districts are designated as follows: northwest (NW), west central (WC), southwest (SW), north central (NC), central (C), south central (SC), northeast (NE), east central (EC), and southeast (SE). In tables showing statistical information by counties in this bulletin, counties within each district are grouped together in alphabetical order. Totals and averages are shown for each district.

NUMBER OF FARMS [1/] AND LAND IN FARMS

Year	Number of Farms	Average Size of Farm	Acres in Farms	Year	Number of Farms	Average Size of Farm	Acres in Farms
	(000)	Acres	(000)		(000)	Acres	(000)
1900	173	241	41,700	1976	78	623	48,600
1910	178	244	43,400	1977	77	629	48,400
1920	167	272	45,400	1978	76	636	48,300
1930	166	283	47,000	1979	75	644	48,300
1940	159	303	48,200	1980	75	644	48,300
1950	135	374	50,500	1981	75	644	48,300
1960	110	456	50,200	1982	75	644	48,300
1970	87	574	49,900	1983	75	644	48,300
1975	79	616	48,700	1984	74	649	48,000

[1/] Beginning with 1975, a farm is defined as any place with annual sales of agricultural products of $1,000 or more. Between 1959 and 1975 a farm was defined as a place of 10 or more acres that had annual sales of agricultural products of $50 or more or a place of less than 10 acres that had annual sales of $250 or more. Prior to 1959 a farm was defined as a place three acres or more in size with a value of farm products amounting to $150 or more. Places of less than three acres with sales of $250 or more were also considered farms.

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,245	$53,717,464	$2,148,068	.38%
CALMAR	207	$5,879,785	$235,195	.04%
OSSIAN	224	$3,732,675	$149,299	.03%
FT. ATKINSON	126	$1,772,809	$70,914	.01%
RIDGEWAY	88	$735,853	$29,438	.01%
SPILLVILLE	89	$1,466,016	$58,511	.01%
NON-PERMIT	14	$49,904	$1,997	.00%
OTHER	766	$9,145,371	$365,697	.06%
* TOTAL COUNTY *	2,759	$76,499,877	$3,059,119	.54%
WOODBURY COUNTY				
SIOUX CITY*	8,075	$545,384,123	$21,813,892	3.85%
MOVILLE	244	$11,346,082	$453,843	.08%
ANTHON	203	$3,016,024	$120,643	.02%
CORRECTIONVILLE	240	$3,044,358	$121,781	.02%
DANBURY	117	$2,254,841	$90,179	.02%
SERGEANT BLUFF	222	$4,065,125	$162,603	.03%
SLOAN	183	$2,727,952	$109,117	.02%
CUSHING	90	$448,663	$17,949	.00%
HORNICK	58	$1,182,928	$47,273	.01%
LAWTON	98	$1,318,308	$52,733	.01%
OTO	49	$378,568	$15,141	.00%
PIERSON	108	$1,364,868	$54,601	.01%
SALIX	66	$1,031,984	$41,277	.01%
SMITHLAND	65	$373,487	$14,938	.00%
NON-PERMIT	129	$1,414,841	$56,612	.01%
OTHER	433	$4,403,529	$176,136	.03%
* TOTAL COUNTY *	10,380	$583,755,681	$23,348,718	4.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		205	$2,225,477	$89,008	.02%
NORTHWOOD*		398	$13,945,671	$557,612	.10%
FERTILE		71	$874,229	$34,971	.01%
GRAFTON		77	$1,161,612	$46,561	.01%
HANLONTOWN		54	$545,274	$21,808	.00%
JOICE		49	$497,726	$19,880	.00%
KENSETT		64	$964,171	$38,564	.01%
NON-PERMIT		6	$11,767	$471	.00%
OTHER		292	$2,254,737	$90,192	.02%
* TOTAL COUNTY *		1,216	$22,480,664	$899,067	.16%
WRIGHT	COUNTY				
CLARION*		646	$20,284,622	$811,113	.14%
EAGLE GROVE		563	$19,737,913	$789,489	.14%
BELMOND		522	$21,180,065	$846,910	.15%
DOWS		174	$2,302,055	$92,084	.02%
GOLDFIELD		159	$2,367,834	$94,714	.02%
ROWAN		65	$742,952	$29,715	.01%
WOOLSTOCK		50	$3,235,804	$129,433	.02%
NON-PERMIT		11	$24,711	$990	.00%
OTHER		326	$3,560,562	$142,425	.03%
* TOTAL COUNTY *		2,516	$73,436,518	$2,936,873	.52%
* LATE FILERS * (1)		17,946	$142,441,958	$5,366,247	.95%
** GRAND TOTAL **		372,297	$14,180,662,045	$566,800,981	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	181	$219,375
* TOTAL *	181	$219,375

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$132,785
BLDG. MTL.	75	$173,181
GEN. MDSE.	26	$54,116
FOOD	30	$47,061
MOTOR VEH.	113	$106,307
APPAREL	25	$24,090
HOME FURN.	37	$15,610
EAT DRINK	108	$119,261
SPECIALTY	219	$84,402
SERVICES	458	$125,606
WHOLESALE	154	$366,062
MISC.	231	$283,806
* TOTAL *	1,497	$1,532,287

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	27	$32,489
GEN. MDSE.	24	$58,591
FOOD		
MOTOR VEH.	72	$89,099
APPAREL	20	$4,120
HOME FURN.		
EAT DRINK	66	$50,211
SPECIALTY	140	$55,591
SERVICES	231	$56,067
WHOLESALE	96	$127,558
MISC.	110	$209,676
* TOTAL *	786	$683,402

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$142,366	57	$413,731	79	$556,097
BLDG. MTL.			72	$118,205	72	$118,205
GEN. MDSE.	26	$118,450	26	$33,782	52	$152,232
FOOD	24	$112,462	30	$44,666	54	$157,128
MOTOR VEH.	76	$103,605	100	$68,610	176	$172,215
APPAREL	35	$42,161	33	$16,525	68	$58,686
HOME FURN.	21	$26,291	27	$18,496	48	$44,787
EAT DRINK	64	$56,850	136	$115,384	200	$172,234
SPECIALTY	100	$76,654	223	$49,566	323	$126,220
SERVICES	255	$89,436	424	$122,727	679	$212,163
WHOLESALE	44	$107,380	127	$160,181	171	$267,561
MISC.	93	$85,198	170	$155,376	263	$240,574
* TOTAL *	760	$960,853	1,425	$1,317,249	2,185	$2,278,102

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$342,666	46	$121,406	70	$464,072
BLDG. MTL.	41	$109,642	31	$26,231	72	$135,873
GEN. MDSE.	43	$297,898			43	$297,898
FOOD	42	$163,759	34	$13,236	76	$176,995
MOTOR VEH.	97	$131,508	70	$26,801	167	$158,309
APPAREL	42	$72,625			42	$72,625
HOME FURN.	48	$56,678			48	$56,678
EAT DRINK	33	$118,240	76	$37,682	159	$155,922
SPECIALTY	242	$116,101	220	$12,567	462	$128,668
SERVICES	353	$131,258	307	$34,991	660	$166,249
WHOLESALE	77	$156,413	86	$47,167	163	$203,580
MISC.	96	$119,305	130	$22,564	226	$141,869
* TOTAL *	1,138	$1,816,093	1,000	$342,645	2,188	$2,158,738

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			36	$13,768	36	$13,768
BLDG. MTL.	26	$27,466	25	$5,915	51	$33,381
GEN. MDSE.						
FOOD	20	$45,356			20	$45,356
MOTOR VEH.	27	$58,070	39	$24,165	66	$82,235
APPAREL	26	$29,911			26	$29,911
HOME FURN.	35	$60,546			35	$60,546
EAT DRINK	42	$55,301	65	$31,218	107	$86,519
SPECIALTY	91	$83,432	106	$6,405	197	$89,837
SERVICES	190	$88,796	187	$46,211	377	$135,007
WHOLESALE	66	$117,928	97	$55,279	163	$173,207
MISC.	133	$394,382	134	$45,623	267	$440,005
* TOTAL *	656	$961,188	689	$228,584	1,345	$1,189,772

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

BENTON CLASS	BELLE PLAINE NO. OF BUS.	 COMPUTED TAX	VINTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					78	$114,938
BLDG. MTL.			20	$72,898	93	$83,515
GEN. MDSE.			25	$66,946		
FOOD					63	$49,302
MOTOR VEH.	40	$99,078	75	$85,574	116	$98,175
APPAREL	29	$33,532	25	$50,534		
HOME FURN.			35	$80,829	37	$20,030
EAT DRINK	42	$39,823	70	$109,985	145	$78,421
SPECIALTY	58	$25,825	141	$91,732	281	$95,036
SERVICES	143	$46,686	224	$83,569	560	$113,846
WHOLESALE	53	$44,145	70	$172,181	249	$212,690
MISC.	121	$301,877	156	$548,862	229	$61,056
* TOTAL *	486	$590,966	841	$1,363,110	1,851	$927,009

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	78	$114,938
BLDG. MTL.	113	$156,413
GEN. MDSE.	25	$66,946
FOOD	63	$49,302
MOTOR VEH.	231	$282,827
APPAREL	54	$84,066
HOME FURN.	72	$100,859
EAT DRINK	257	$228,229
SPECIALTY	480	$212,593
SERVICES	927	$244,101
WHOLESALE	372	$429,016
MISC.	506	$911,795
* TOTAL *	3,178	$2,881,085

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$3,419,498	31	$992,865		
BLDG. MTL.	238	$779,373	78	$368,489		
GEN. MDSE.	107	$3,652,449	38	$376,479		
FOOD	213	$944,293	123	$335,672		
MOTOR VEH.	545	$1,014,978	241	$458,237		
APPAREL	234	$578,959	156	$407,792		
HOME FURN.	323	$858,773	147	$296,394		
EAT DRINK	664	$1,589,834	293	$918,013	45	$60,045
SPECIALTY	1,649	$1,516,001	938	$677,660	93	$22,746
SERVICES	2,289	$2,349,239	933	$732,547	108	$62,878
WHOLESALE	660	$2,087,784	236	$412,679	32	$7,010
MISC.	869	$1,200,195	297	$389,337	107	$114,186
* TOTAL *	7,844	$19,991,376	3,511	$6,366,164	385	$266,865

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	48	$123,122	132	$4,535,485
BLDG. MTL.	59	$145,476	375	$1,293,338
GEN. MDSE.	28	$28,855	173	$4,057,783
FOOD	34	$53,693	370	$1,333,658
MOTOR VEH.	102	$70,457	888	$1,543,672
APPAREL			390	$986,751
HOME FURN.	45	$16,314	515	$1,171,481
EAT DRINK	129	$98,539	1,131	$2,666,431
SPECIALTY	275	$73,249	2,955	$2,289,656
SERVICES	525	$139,241	3,855	$3,283,905
WHOLESALE	186	$197,253	1,114	$2,704,726
MISC.	353	$110,287	1,626	$1,814,005
* TOTAL *	1,784	$1,056,486	13,524	$27,680,891

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$563,412	57	$266,834	88	$830,246
BLDG. MTL.	64	$140,609	54	$59,711	118	$200,320
GEN. MDSE.	40	$287,560			40	$287,560
FOOD	46	$185,839	49	$47,171	95	$233,010
MOTOR VEH.	110	$199,819	101	$58,854	211	$258,673
APPAREL	53	$88,374			53	$88,374
HOME FURN.	55	$194,920	44	$20,169	99	$215,089
EAT DRINK	144	$261,791	79	$37,315	223	$299,106
SPECIALTY	369	$209,284	318	$30,316	687	$239,600
SERVICES	536	$219,619	396	$72,505	932	$292,124
WHOLESALE	127	$293,454	126	$111,070	253	$404,524
MISC.	197	$173,516	220	$174,453	415	$347,913
* TOTAL *	1,772	$2,818,197	1,442	$878,342	3,214	$3,696,539

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			79	$223,709	79	$223,709
BLDG. MTL.	34	$121,270	89	$142,868	123	$264,138
GEN. MDSE.	33	$214,245	38	$38,504	71	$252,749
FOOD	21	$126,915	58	$58,850	79	$185,765
MOTOR VEH.	109	$174,578	89	$125,035	198	$299,613
APPAREL	63	$100,989	40	$8,517	103	$109,506
HOME FURN.	35	$55,136	68	$25,345	103	$80,481
EAT DRINK	75	$186,805	111	$93,738	186	$280,543
SPECIALTY	229	$155,526	371	$84,104	600	$239,630
SERVICES	342	$478,923	583	$174,364	925	$653,287
WHOLESALE	85	$248,636	205	$319,316	290	$567,952
MISC.	155	$407,170	315	$105,972	466	$496,822
* TOTAL *	1,181	$2,270,193	2,042	$1,384,002	3,223	$3,654,195

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			67	$157,136	67	$157,136
BLDG. MTL.	36	$95,601	75	$129,786	111	$225,387
GEN. MDSE.	25	$148,035	21	$18,915	46	$166,950
FOOD	20	$132,122	38	$22,527	58	$154,649
MOTOR VEH.	74	$104,516	124	$153,042	198	$257,558
APPAREL	33	$34,038			33	$34,038
HOME FURN.	28	$20,599	52	$29,521	80	$50,120
EAT DRINK	90	$133,831	141	$95,246	231	$229,077
SPECIALTY	190	$138,167	282	$32,292	472	$170,459
SERVICES	296	$87,454	590	$126,457	886	$213,911
WHOLESALE	98	$257,746	252	$349,512	350	$607,258
MISC.	152	$425,523	208	$80,374	360	$505,897
* TOTAL *	1,042	$1,577,632	1,850	$1,194,808	2,892	$2,772,440

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$542,189	80	$166,824	117	$709,013
BLDG. MTL.	37	$112,897	77	$255,566	114	$368,463
GEN. MDSE.	37	$384,784	25	$22,074	62	$406,858
FOOD	23	$157,806	25	$16,951	48	$174,757
MOTOR VEH.	123	$239,364	98	$60,491	221	$299,855
APPAREL	65	$163,550			65	$163,550
HOME FURN.	97	$110,102	31	$64,693	128	$174,795
EAT DRINK	115	$301,325	134	$69,576	249	$370,901
SPECIALTY	258	$301,062	257	$68,299	515	$369,361
SERVICES	513	$340,332	461	$92,545	974	$432,877
WHOLESALE	112	$315,370	208	$390,018	320	$705,388
MISC.	160	$336,618	290	$104,250	450	$440,868
* TOTAL *	1,577	$3,305,399	1,686	$1,311,287	3,263	$4,616,686

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	124	$566,959
BLDG. MTL.	124	$205,664
GEN. MDSE.	55	$77,374
FOOD	90	$65,147
MOTOR VEH.	180	$144,288
APPAREL	42	$25,328
HOME FURN.	91	$49,359
EAT DRINK	163	$116,544
SPECIALTY	378	$72,198
SERVICES	860	$239,282
WHOLESALE	237	$364,821
MISC.	305	$102,407
* TOTAL *	2,649	$2,029,371

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	70	$407,037
BLDG. MTL.	83	$91,085
GEN. MDSE.	39	$52,396
FOOD	63	$89,839
MOTOR VEH.	125	$112,551
APPAREL	35	$61,989
HOME FURN.	74	$49,513
EAT DRINK	116	$108,621
SPECIALTY	320	$102,265
SERVICES	643	$211,469
WHOLESALE	248	$476,013
MISC.	269	$45,727
* TOTAL *	2,085	$1,808,505

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$508,358	103	$206,768	131	$715,126
BLDG. MTL.	56	$251,509	77	$123,382	133	$374,891
GEN. MDSE.	32	$517,274	27	$20,699	59	$537,973
FOOD	33	$228,111	45	$29,263	78	$257,374
MOTOR VEH.	101	$246,108	119	$111,834	220	$357,942
APPAREL	76	$140,238			76	$140,238
HOME FURN.	70	$204,540	45	$30,571	115	$235,111
EAT DRINK	125	$286,314	169	$134,977	294	$421,291
SPECIALTY	232	$313,934	272	$64,190	504	$378,124
SERVICES	481	$280,132	489	$180,422	970	$460,554
WHOLESALE	197	$430,243	260	$406,948	457	$837,191
MISC.	150	$79,593	221	$182,432	371	$262,025
* TOTAL *	1,581	$3,486,354	1,827	$1,491,486	3,408	$4,977,840

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			84	$122,517	84	$122,517
BLDG. MTL.	51	$220,080	44	$42,176	95	$262,256
GEN. MDSE.	40	$390,311	23	$21,606	63	$411,917
FOOD	40	$188,676	30	$40,692	70	$229,368
MOTOR VEH.	142	$134,780	113	$83,631	255	$218,411
APPAREL	79	$124,568			79	$124,568
HOME FURN.	57	$62,089	54	$14,228	111	$76,317
EAT DRINK	83	$187,805	109	$81,038	192	$268,843
SPECIALTY	238	$206,702	248	$55,851	486	$262,553
SERVICES	371	$239,242	445	$110,475	816	$349,717
WHOLESALE	144	$357,935	165	$188,992	309	$546,927
MISC.	204	$457,792	171	$59,982	375	$517,774
* TOTAL *	1,449	$2,569,980	1,486	$821,188	2,935	$3,391,168

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			72	$108,417	72	$108,417
BLDG. MTL.	20	$48,542	48	$70,249	68	$118,791
GEN. MDSE.			26	$26,563	26	$26,563
FOOD	24	$58,916	45	$41,102	69	$100,018
MOTOR VEH.	40	$61,841	142	$158,112	182	$219,953
APPAREL	28	$52,345	21	$5,393	49	$57,738
HOME FURN.			49	$14,214	49	$14,214
EAT DRINK	43	$42,648	135	$138,399	178	$181,047
SPECIALTY	139	$57,835	344	$65,972	483	$123,807
SERVICES	214	$73,527	602	$171,072	816	$244,599
WHOLESALE	92	$170,122	250	$399,800	342	$569,922
MISC.	130	$322,490	330	$144,898	454	$466,156
* TOTAL *	730	$888,266	2,058	$1,342,959	2,788	$2,231,225

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,299,157	20	$283,772	45	$33,310
BLDG. MTL.	95	$318,047	29	$120,559	40	$89,043
GEN. MDSE.	52	$1,777,219	37	$64,008		
FOOD	82	$379,700			32	$17,205
MOTOR VEH.	229	$458,978	105	$204,889	58	$52,795
APPAREL	153	$391,521	40	$54,297		
HOME FURN.	166	$350,362	54	$35,352		
EAT DRINK	323	$712,140	123	$279,470	76	$147,545
SPECIALTY	815	$798,977	224	$159,914	209	$48,333
SERVICES	1,135	$1,162,281	368	$243,704	309	$52,654
WHOLESALE	327	$1,030,257	95	$77,938	192	$74,560
MISC.	404	$312,842	123	$287,805	222	$103,768
* TOTAL *	3,818	$8,991,481	1,218	$1,811,708	1,183	$619,213

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	102	$1,616,239
BLDG. MTL.	164	$527,649
GEN. MDSE.	89	$1,841,227
FOOD	114	$396,905
MOTOR VEH.	392	$716,662
APPAREL	193	$445,818
HOME FURN.	220	$385,714
EAT DRINK	522	$1,139,155
SPECIALTY	1,248	$1,007,224
SERVICES	1,812	$1,458,639
WHOLESALE	614	$1,182,755
MISC.	749	$704,415
* TOTAL *	6,219	$11,422,402

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$472,234	63	$82,138	91	$554,372
BLDG. MTL.	36	$75,613	25	$106,270	61	$181,883
GEN. MDSE.	24	$258,705			24	$258,705
FOOD	39	$138,396			39	$138,396
MOTOR VEH.	94	$174,234	64	$39,573	158	$213,807
APPAREL	52	$104,568			52	$104,568
HOME FURN.	37	$73,281	34	$12,995	71	$86,276
EAT DRINK	87	$140,372	66	$37,106	153	$177,478
SPECIALTY	199	$149,126	220	$57,702	419	$206,828
SERVICES	353	$137,528	389	$108,100	742	$245,628
WHOLESALE	94	$166,633	147	$107,303	241	$273,936
MISC.	126	$205,852	232	$120,091	358	$325,943
* TOTAL *	1,169	$2,096,542	1,240	$671,278	2,409	$2,767,820

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$146,311	65	$146,311
BLDG. MTL.	21	$110,511	57	$62,529	78	$173,040
GEN. MDSE.	22	$85,197			22	$85,197
FOOD			40	$27,690	40	$27,690
MOTOR VEH.	100	$167,853	97	$96,320	197	$264,173
APPAREL	33	$26,610			33	$26,610
HOME FURN.	29	$42,574	26	$21,777	55	$64,351
EAT DRINK	51	$73,499	105	$86,019	156	$159,518
SPECIALTY	153	$86,087	218	$34,464	371	$120,551
SERVICES	194	$144,046	399	$89,233	593	$233,279
WHOLESALE	68	$252,494	166	$151,082	234	$403,576
MISC.	101	$290,364	217	$106,193	318	$396,557
* TOTAL *	772	$1,279,235	1,390	$821,618	2,162	$2,100,853

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	26	$101,450			26	$101,450
GEN. MDSE.						
FOOD	26	$107,320			26	$107,320
MOTOR VEH.	80	$68,842	29	$3,335	109	$72,177
APPAREL	24	$27,158			24	$27,158
HOME FURN.	44	$20,987			44	$20,987
EAT DRINK	74	$111,386			74	$111,386
SPECIALTY	162	$73,752	70	$21,237	232	$94,989
SERVICES	270	$102,204	136	$36,252	406	$138,456
WHOLESALE	62	$73,699	56	$17,318	118	$91,017
MISC.	97	$518,953	104	$67,111	199	$586,064
* TOTAL *	865	$1,205,751	393	$145,253	1,258	$1,351,004

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$453,343	68	$44,624	95	$497,967
BLDG. MTL.	72	$243,370	40	$47,890	112	$291,260
GEN. MDSE.	50	$549,129			50	$549,129
FOOD	41	$216,819	29	$9,273	70	$226,092
MOTOR VEH.	123	$362,933	62	$33,711	185	$396,644
APPAREL	132	$246,403			132	$246,403
HOME FURN.	107	$218,537			107	$218,537
EAT DRINK	172	$352,805	73	$30,747	245	$383,552
SPECIALTY	391	$406,440	177	$16,715	568	$423,155
SERVICES	601	$443,371	264	$32,591	865	$475,962
WHOLESALE	171	$415,817	147	$293,939	318	$709,756
MISC.	210	$130,446	183	$93,843	393	$224,289
* TOTAL *	2,097	$4,039,413	1,043	$603,333	3,140	$4,642,746

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	135	$423,822
BLDG. MTL.	140	$340,053
GEN. MDSE.	62	$70,266
FOOD	138	$119,257
MOTOR VEH.	238	$173,083
APPAREL	29	$51,641
HOME FURN.	83	$82,756
EAT DRINK	254	$202,836
SPECIALTY	537	$167,944
SERVICES	890	$224,346
WHOLESALE	400	$731,648
MISC.	331	$92,123
* TOTAL *	3,177	$2,679,775

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$1,197,925				
BLDG. MTL.	84	$297,572				
GEN. MDSE.	59	$1,245,303	20	$104,260		
FOOD	108	$431,013				
MOTOR VEH.	230	$649,205	52	$37,533	25	$7,151
APPAREL	103	$154,778				
HOME FURN.	128	$346,536	44	$63,681		
EAT DRINK	359	$779,193	55	$89,482	28	$23,007
SPECIALTY	631	$940,777	92	$82,608	80	$8,058
SERVICES	1,107	$631,728	267	$64,786	145	$44,643
WHOLESALE	204	$292,666	124	$226,564		
MISC.	344	$391,523	113	$467,861	72	$95,546
* TOTAL *	3,408	$7,358,219	767	$1,136,775	350	$178,405

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$73,523	147	$1,271,448
BLDG. MTL.	69	$66,777	153	$364,349
GEN. MDSE.	21	$7,715	100	$1,357,278
FOOD	32	$13,893	140	$444,906
MOTOR VEH.	98	$93,060	405	$786,949
APPAREL			103	$154,778
HOME FURN.	28	$13,424	200	$423,641
EAT DRINK	147	$84,288	589	$975,970
SPECIALTY	279	$35,189	1,082	$1,066,632
SERVICES	534	$170,109	2,053	$911,266
WHOLESALE	175	$146,266	503	$665,496
MISC.	226	$92,162	755	$1,047,092
* TOTAL *	1,705	$796,406	6,230	$9,469,805

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$361,632	69	$163,033	91	$524,665
BLDG. MTL.	43	$126,614	53	$51,525	96	$178,139
GEN. MDSE.	29	$268,313			29	$268,313
FOOD	28	$143,991	52	$32,427	80	$176,418
MOTOR VEH.	85	$122,056	97	$80,356	182	$202,412
APPAREL	53	$85,613			53	$85,613
HOME FURN.	56	$43,756	26	$1,764	82	$45,520
EAT DRINK	124	$232,856	112	$70,669	236	$303,525
SPECIALTY	182	$160,133	209	$37,368	391	$197,501
SERVICES	317	$177,689	501	$123,040	818	$300,729
WHOLESALE	114	$246,702	190	$156,593	304	$403,295
MISC.	131	$66,106	182	$64,169	313	$130,275
* TOTAL *	1,184	$2,035,461	1,491	$780,944	2,675	$2,816,405

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$270,882			99	$135,829
BLDG. MTL.	24	$70,747	20	$35,678	70	$74,516
GEN. MDSE.	35	$257,986			42	$63,518
FOOD					36	$16,035
MOTOR VEH.	90	$142,376	43	$51,667	158	$121,835
APPAREL	44	$73,379			20	$1,268
HOME FURN.	39	$31,041			52	$28,618
EAT DRINK	77	$124,338	38	$32,573	126	$83,390
SPECIALTY	195	$101,307	85	$25,514	403	$108,293
SERVICES	384	$304,103	173	$154,263	666	$275,966
WHOLESALE	93	$243,883	31	$52,692	259	$361,095
MISC.	144	$164,094	102	$632,154	266	$225,497
* TOTAL *	1,147	$1,784,136	492	$984,541	2,195	$1,495,856

DALLAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	121	$406,711
BLDG. MTL.	114	$180,941
GEN. MDSE.	77	$321,504
FOOD	36	$16,035
MOTOR VEH.	291	$315,878
APPAREL	64	$74,647
HOME FURN.	91	$59,659
EAT DRINK	241	$240,301
SPECIALTY	683	$235,114
SERVICES	1,223	$734,332
WHOLESALE	383	$657,670
MISC.	510	$1,021,741
* TOTAL *	3,834	$4,264,533

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			43	$16,429	43	$16,429
GEN. MDSE.	23	$52,548			23	$52,548
FOOD						
MOTOR VEH.	58	$68,655	33	$7,741	91	$76,396
APPAREL	25	$32,178			25	$32,178
HOME FURN.						
EAT DRINK	35	$45,256	34	$14,662	69	$59,918
SPECIALTY	92	$57,204	162	$28,554	254	$65,758
SERVICES	215	$84,243	148	$22,197	363	$106,440
WHOLESALE	25	$88,490	102	$56,744	127	$145,234
MISC.	142	$360,444	142	$33,762	284	$394,206
* TOTAL *	615	$789,018	664	$180,089	1,279	$969,107

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$121,140	41	$121,140
BLDG. MTL.			32	$38,677	32	$38,677
GEN. MDSE.			26	$36,512	26	$36,512
FOOD			29	$35,576	29	$35,576
MOTOR VEH.	24	$55,162	82	$18,260	106	$73,422
APPAREL			24	$15,173	24	$15,173
HOME FURN.			29	$36,505	29	$36,505
EAT DRINK	35	$42,746	57	$29,521	92	$72,267
SPECIALTY	76	$22,447	210	$47,129	286	$69,576
SERVICES	97	$19,627	255	$50,193	352	$69,820
WHOLESALE	31	$50,593	97	$75,658	128	$126,251
MISC.	81	$146,132	78	$16,199	159	$162,331
* TOTAL *	344	$336,707	960	$520,543	1,304	$857,250

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			53	$53,827	53	$53,827
BLDG. MTL.	24	$214,597	57	$108,048	81	$322,645
GEN. MDSE.	28	$195,736			28	$195,736
FOOD	21	$99,353	44	$29,909	65	$129,262
MOTOR VEH.	79	$147,652	68	$40,464	147	$188,116
APPAREL	36	$62,853			36	$62,853
HOME FURN.	27	$39,135	28	$15,199	55	$54,334
EAT DRINK	67	$90,789	107	$62,138	174	$152,927
SPECIALTY	182	$111,661	151	$29,248	333	$140,909
SERVICES	277	$77,924	432	$97,071	709	$174,995
WHOLESALE	91	$226,202	202	$241,818	293	$468,020
MISC.	102	$508,830	234	$57,370	310	$563,101
* TOTAL *	934	$1,774,732	1,350	$731,993	2,284	$2,506,725

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$1,414,772			24	$38,143
BLDG. MTL.	68	$189,908			33	$97,999
GEN. MDSE.	43	$1,066,749	20	$374,586		
FOOD	164	$399,039			29	$27,741
MOTOR VEH.	166	$353,507	29	$92,288	131	$118,479
APPAREL	101	$261,644	83	$215,906		
HOME FURN.	168	$316,931	21	$48,490	30	$48,208
EAT DRINK	317	$714,613	56	$58,229	50	$46,247
SPECIALTY	594	$501,441	116	$245,245	235	$44,395
SERVICES	886	$664,109	169	$115,747	307	$70,177
WHOLESALE	233	$673,116	36	$126,785	112	$227,694
MISC.	349	$311,747	66	$148,998	227	$81,089
* TOTAL *	3,129	$6,867,576	596	$1,426,274	1,178	$800,172

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	64	$1,452,915
BLDG. MTL.	101	$287,907
GEN. MDSE.	63	$1,441,335
FOOD	193	$426,780
MOTOR VEH.	326	$564,274
APPAREL	184	$477,550
HOME FURN.	219	$413,629
EAT DRINK	423	$819,089
SPECIALTY	945	$791,081
SERVICES	1,362	$850,033
WHOLESALE	331	$1,027,595
MISC.	642	$541,834
* TOTAL *	4,903	$9,094,022

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$379,352	85	$182,864	110	$562,216
BLDG. MTL.			56	$71,360	56	$71,360
GEN. MDSE.						
FOOD	21	$89,784	28	$37,330	49	$127,114
MOTOR VEH.	53	$101,780	119	$177,587	172	$279,367
APPAREL	29	$82,741	39	$35,358	68	$118,099
HOME FURN.	50	$45,861	66	$34,035	116	$79,896
EAT DRINK	73	$101,880	244	$337,912	317	$439,792
SPECIALTY	178	$332,975	372	$97,627	550	$430,602
SERVICES	252	$127,619	596	$319,740	848	$447,359
WHOLESALE	40	$43,697	143	$178,753	183	$222,450
MISC.	112	$239,660	275	$149,638	369	$387,056
* TOTAL *	833	$1,545,349	2,005	$1,619,962	2,838	$3,165,311

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	77	$2,213,702			65	$132,981
BLDG. MTL.	196	$706,981			63	$244,250
GEN. MDSE.	66	$2,721,478	20	$98,597	20	$19,552
FOOD	221	$740,096	23	$32,756	59	$49,152
MOTOR VEH.	369	$728,020	44	$61,548	116	$218,221
APPAREL	263	$988,568	35	$39,328		
HOME FURN.	285	$479,848	29	$90,686	30	$30,191
EAT DRINK	640	$1,371,728	52	$80,916	247	$250,686
SPECIALTY	1,409	$1,316,940	117	$83,226	291	$76,795
SERVICES	1,854	$1,853,556	197	$155,006	669	$252,933
WHOLESALE	507	$1,179,732	52	$289,114	288	$419,890
MISC.	553	$643,919	80	$330,372	353	$109,021
* TOTAL *	6,440	$14,944,568	649	$1,261,549	2,201	$1,803,672

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	142	$2,346,683
BLDG. MTL.	259	$951,231
GEN. MDSE.	106	$2,839,627
FOOD	303	$822,004
MOTOR VEH.	529	$1,007,789
APPAREL	298	$1,027,896
HOME FURN.	344	$600,725
EAT DRINK	939	$1,703,330
SPECIALTY	1,817	$1,476,961
SERVICES	2,720	$2,261,495
WHOLESALE	847	$1,888,736
MISC.	986	$1,083,312
* TOTAL *	9,290	$18,009,789

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$397,195	37	$108,909	58	$506,104
BLDG. MTL.	33	$102,549	40	$55,577	73	$158,126
GEN. MDSE.	46	$275,077			46	$275,077
FOOD	23	$113,234			23	$113,234
MOTOR VEH.	76	$123,285	55	$17,033	131	$140,318
APPAREL	38	$87,413			38	$87,413
HOME FURN.	38	$72,647			38	$72,647
EAT DRINK	83	$135,887	55	$47,728	138	$183,615
SPECIALTY	188	$111,098	134	$37,478	322	$148,576
SERVICES	347	$126,184	243	$45,583	590	$171,767
WHOLESALE	91	$264,736	102	$78,420	193	$343,156
MISC.	114	$38,888	160	$58,054	274	$96,942
* TOTAL *	1,098	$1,848,193	826	$448,782	1,924	$2,296,975

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$399,171			96	$75,649
BLDG. MTL.	37	$60,087			65	$117,950
GEN. MDSE.	36	$215,699			30	$175,776
FOOD	25	$104,013			63	$49,579
MOTOR VEH.	64	$126,422	49	$62,844	116	$80,587
APPAREL	67	$76,255				
HOME FURN.	56	$48,206	20	$84,470	37	$2,075
EAT DRINK	92	$138,782	47	$43,076	155	$105,788
SPECIALTY	211	$136,957	92	$57,339	216	$23,777
SERVICES	337	$228,805	137	$54,727	497	$109,646
WHOLESALE	100	$276,991	37	$91,869	223	$514,821
MISC.	88	$42,163	140	$405,976	228	$98,739
* TOTAL *	1,133	$1,853,551	522	$800,301	1,726	$1,354,387

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	116	$474,820
BLDG. MTL.	102	$178,037
GEN. MDSE.	66	$391,475
FOOD	88	$153,592
MOTOR VEH.	229	$269,853
APPAREL	67	$76,255
HOME FURN.	113	$134,751
EAT DRINK	294	$287,646
SPECIALTY	519	$218,073
SERVICES	971	$393,178
WHOLESALE	360	$883,681
MISC.	456	$546,878
* TOTAL *	3,381	$4,008,239

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$454,356	52	$110,404	79	$564,760
BLDG. MTL.	35	$101,305	41	$74,555	76	$175,860
GEN. MDSE.	32	$377,626	28	$18,201	60	$395,827
FOOD	36	$161,498	40	$13,941	76	$175,439
MOTOR VEH.	91	$143,681	67	$55,644	158	$199,325
APPAREL	73	$103,823			73	$103,823
HOME FURN.	56	$73,613	32	$5,321	88	$78,934
EAT DRINK	92	$186,128	70	$38,747	162	$224,875
SPECIALTY	225	$191,149	242	$21,883	467	$213,032
SERVICES	415	$180,988	450	$78,213	865	$259,201
WHOLESALE	130	$320,683	154	$190,243	284	$510,926
MISC.	161	$83,181	195	$39,323	356	$122,504
* TOTAL *	1,373	$2,378,031	1,371	$646,475	2,744	$3,024,506

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$404,091	47	$81,078	71	$485,169
BLDG. MTL.	29	$125,788	49	$29,277	78	$155,065
GEN. MDSE.						
FOOD			34	$6,838	34	$6,838
MOTOR VEH.	60	$134,646	74	$40,969	134	$175,615
APPAREL	36	$40,531			36	$40,531
HOME FURN.	45	$31,775	28	$7,264	73	$39,039
EAT DRINK	78	$122,698	51	$24,961	129	$147,659
SPECIALTY	159	$82,410	138	$32,975	297	$115,385
SERVICES	255	$114,013	219	$41,906	474	$155,919
WHOLESALE	118	$171,847	175	$183,110	293	$354,957
MISC.	138	$177,081	164	$110,531	302	$287,612
* TOTAL *	942	$1,404,880	979	$558,909	1,921	$1,963,789

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	69	$139,343
BLDG. MTL.	65	$60,433
GEN. MDSE.	41	$206,635
FOOD	33	$110,833
MOTOR VEH.	88	$102,164
APPAREL	27	$35,303
HOME FURN.	27	$17,719
EAT DRINK	124	$125,037
SPECIALTY	184	$53,421
SERVICES	444	$135,184
WHOLESALE	127	$148,078
MISC.	128	$41,056
* TOTAL *	1,357	$1,175,206

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			47	$61,821	47	$61,821
BLDG. MTL.	43	$85,158	38	$12,923	81	$98,081
GEN. MDSE.	24	$122,608	20	$11,881	44	$134,489
FOOD			23	$18,370	23	$18,370
MOTOR VEH.	30	$68,558	83	$31,050	113	$99,608
APPAREL	43	$41,622			43	$41,622
HOME FURN.	40	$32,465	25	$357	65	$32,822
EAT DRINK	58	$83,457	57	$28,286	115	$111,743
SPECIALTY	170	$82,945	122	$6,815	292	$89,760
SERVICES	253	$162,302	297	$57,499	550	$219,801
WHOLESALE	83	$191,263	107	$240,261	190	$431,524
MISC.	122	$559,495	124	$49,537	246	$609,032
* TOTAL *	866	$1,429,873	943	$518,800	1,809	$1,948,673

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$228,138	56	$138,278	76	$366,416
BLDG. MTL.	21	$17,983	36	$40,112	57	$58,095
GEN. MDSE.			23	$23,063	23	$23,063
FOOD			34	$33,007	34	$33,007
MOTOR VEH.	67	$83,069	83	$47,892	150	$130,961
APPAREL						
HOME FURN.			65	$15,767	65	$15,767
EAT DRINK	27	$27,896	116	$81,764	143	$109,660
SPECIALTY	78	$38,353	231	$39,011	309	$77,364
SERVICES	132	$37,768	392	$93,622	524	$131,390
WHOLESALE	58	$208,690	193	$390,347	251	$599,037
MISC.	110	$203,955	208	$80,047	318	$284,002
* TOTAL *	513	$845,852	1,437	$982,910	1,950	$1,828,762

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	95	$460,978
BLDG. MTL.	62	$108,726
GEN. MDSE.	37	$35,610
FOOD	48	$77,053
MOTOR VEH.	118	$88,373
APPAREL	35	$21,707
HOME FURN.	32	$36,830
EAT DRINK	145	$122,542
SPECIALTY	284	$64,481
SERVICES	561	$104,793
WHOLESALE	187	$288,787
MISC.	223	$77,841
* TOTAL *	1,827	$1,489,721

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$376,654	76	$164,154	103	$540,808
BLDG. MTL.	49	$138,441	61	$73,953	110	$212,394
GEN. MDSE.	37	$236,561			37	$236,561
FOOD	32	$128,911	24	$21,898	56	$150,809
MOTOR VEH.	77	$94,274	105	$71,836	182	$166,110
APPAREL	31	$103,661			31	$103,661
HOME FURN.	21	$53,980	40	$6,640	61	$60,620
EAT DRINK	101	$153,511	90	$113,926	191	$267,437
SPECIALTY	273	$171,747	201	$61,004	474	$232,751
SERVICES	377	$204,815	388	$121,548	765	$326,363
WHOLESALE	103	$110,570	178	$428,364	281	$538,934
MISC.	148	$36,813	193	$49,211	337	$85,862
* TOTAL *	1,276	$1,809,938	1,352	$1,112,372	2,628	$2,922,310

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$279,190	56	$196,651	76	$475,841
BLDG. MTL.			75	$133,859	75	$133,859
GEN. MDSE.			29	$27,410	29	$27,410
FOOD	21	$31,563	40	$40,692	61	$72,255
MOTOR VEH.	23	$18,818	69	$49,910	92	$68,728
APPAREL						
HOME FURN.			39	$25,347	39	$25,347
EAT DRINK	31	$21,524	87	$88,170	118	$109,694
SPECIALTY	59	$27,394	213	$132,695	272	$160,089
SERVICES	145	$72,449	457	$139,843	602	$212,292
WHOLESALE	53	$190,390	170	$356,474	223	$546,864
MISC.	73	$176,529	280	$78,438	315	$237,611
* TOTAL *	425	$817,857	1,477	$1,252,133	1,902	$2,069,990

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

HARDIN CLASS	IOWA FALLS NO. OF BUS.	 COMPUTED TAX	ELDORA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	36	$546,743			77	$123,770
BLDG. MTL.	27	$50,783	20	$29,969	87	$248,021
GEN. MDSE.	31	$265,328				
FOOD	40	$121,865			52	$54,042
MOTOR VEH.	73	$98,229	41	$44,986	122	$121,463
APPAREL	48	$96,028				
HOME FURN.	39	$62,270			64	$41,882
EAT DRINK	85	$132,841	21	$30,975	106	$83,703
SPECIALTY	187	$145,939	103	$44,647	300	$55,495
SERVICES	378	$182,520	194	$39,577	480	$104,520
WHOLESALE	77	$208,060	55	$102,720	238	$740,475
MISC.	140	$55,679	156	$341,394	306	$119,309
* TOTAL *	1,161	$1,966,285	590	$634,268	1,832	$1,692,680

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	113	$670,513
BLDG. MTL.	134	$328,773
GEN. MDSE.	31	$265,328
FOOD	92	$175,907
MOTOR VEH.	236	$264,678
APPAREL	48	$96,028
HOME FURN.	103	$104,152
EAT DRINK	212	$247,519
SPECIALTY	590	$246,081
SERVICES	1,052	$326,617
WHOLESALE	370	$1,051,255
MISC.	602	$516,382
* TOTAL *	3,583	$4,293,233

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$259,410	66	$259,410
BLDG. MTL.	20	$43,472	66	$106,732	86	$150,204
GEN. MDSE.			24	$19,803	24	$19,803
FOOD			62	$68,614	62	$68,614
MOTOR VEH.	61	$64,553	120	$86,235	181	$150,788
APPAREL						
HOME FURN.			48	$61,382	48	$61,382
EAT DRINK	62	$117,619	133	$93,857	195	$211,476
SPECIALTY	79	$43,712	213	$33,325	292	$77,037
SERVICES	165	$53,532	472	$106,312	637	$159,844
WHOLESALE	41	$162,467	221	$198,813	262	$361,280
MISC.	117	$365,563	181	$88,233	292	$441,072
* TOTAL *	545	$850,918	1,600	$1,109,992	2,145	$1,960,910

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$661,288	60	$143,410	84	$804,698
BLDG. MTL.	38	$147,321	47	$97,622	85	$244,943
GEN. MDSE.	29	$260,632			29	$260,632
FOOD	22	$131,354	35	$26,095	57	$157,449
MOTOR VEH.	79	$99,355	115	$82,753	194	$182,108
APPAREL	35	$65,889			35	$65,889
HOME FURN.	37	$39,346	28	$63,378	65	$102,724
EAT DRINK	69	$156,005	64	$39,417	133	$195,422
SPECIALTY	196	$188,655	244	$28,265	440	$216,920
SERVICES	298	$97,467	424	$111,406	722	$208,873
WHOLESALE	82	$263,417	189	$194,447	271	$457,864
MISC.	141	$135,435	250	$140,223	391	$275,658
* TOTAL *	1,050	$2,246,164	1,456	$927,016	2,506	$3,173,160

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$409,867	30	$12,593	50	$422,460
BLDG. MTL.	32	$127,621	29	$36,150	61	$163,771
GEN. MDSE.	25	$50,014			25	$50,014
FOOD	21	$70,560	31	$10,700	52	$81,260
MOTOR VEH.	70	$71,643	47	$37,730	117	$109,373
APPAREL	33	$39,875			33	$39,875
HOME FURN.	20	$23,633			20	$23,633
EAT DRINK	54	$43,088	88	$55,815	142	$98,903
SPECIALTY	73	$44,475	149	$37,307	222	$81,782
SERVICES	217	$88,333	282	$30,673	499	$119,006
WHOLESALE	72	$227,481	131	$143,247	203	$370,728
MISC.	100	$36,211	151	$47,121	251	$83,332
* TOTAL *	737	$1,232,801	938	$411,336	1,675	$1,644,137

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$387,728	59	$48,298	81	$436,026
BLDG. MTL.	37	$82,723	44	$26,776	81	$109,499
GEN. MDSE.						
FOOD			26	$8,710	26	$8,710
MOTOR VEH.	74	$142,351	70	$84,037	144	$226,388
APPAREL	40	$58,817			40	$58,817
HOME FURN.	28	$38,753			28	$38,753
EAT DRINK	69	$102,924	79	$49,060	148	$151,984
SPECIALTY	117	$69,889	184	$17,197	301	$87,086
SERVICES	194	$100,310	262	$44,132	456	$144,442
WHOLESALE	106	$332,976	112	$66,194	218	$399,170
MISC.	139	$362,145	163	$46,386	302	$408,531
* TOTAL *	826	$1,678,616	999	$390,790	1,825	$2,069,406

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	65	$402,040
BLDG. MTL.	46	$106,096
GEN. MDSE.	23	$101,685
FOOD	50	$88,708
MOTOR VEH.	114	$128,733
APPAREL	43	$47,492
HOME FURN.	44	$22,084
EAT DRINK	76	$65,278
SPECIALTY	208	$63,954
SERVICES	380	$122,556
WHOLESALE	199	$361,630
MISC.	164	$97,023
* TOTAL *	1,412	$1,607,279

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	57	$451,969
BLDG. MTL.	61	$146,293
GEN. MDSE.	33	$53,211
FOOD	71	$152,610
MOTOR VEH.	186	$205,557
APPAREL	49	$28,941
HOME FURN.	47	$115,781
EAT DRINK	181	$555,432
SPECIALTY	389	$207,480
SERVICES	733	$416,196
WHOLESALE	237	$378,502
MISC.	299	$319,796
* TOTAL *	2,343	$3,031,768

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$362,500	84	$166,588	111	$529,088
BLDG. MTL.	33	$102,155	58	$151,276	91	$253,431
GEN. MDSE.	28	$228,085			28	$228,085
FOOD	28	$119,492	72	$ 39,039	100	$158,531
MOTOR VEH.	99	$107,173	79	$67,084	178	$174,257
APPAREL	57	$59,586	23	$15,799	80	$75,385
HOME FURN.	52	$63,683	33	$7,230	85	$70,913
EAT DRINK	114	$140,138	166	$129,720	280	$269,858
SPECIALTY	173	$145,019	317	$122,525	490	$267,544
SERVICES	399	$129,530	643	$147,932	1,042	$277,462
WHOLESALE	55	$102,857	190	$348,212	245	$451,069
MISC.	128	$69,225	213	$66,583	341	$135,808
* TOTAL *	1,193	$1,629,443	1,878	$1,261,988	3,071	$2,891,431

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$735,805	96	$581,783	129	$1,317,588
BLDG. MTL.	50	$182,206	89	$185,671	139	$367,877
GEN. MDSE.	64	$454,191	27	$ 51,133	91	$505,324
FOOD	40	$325,893	52	$ 50,234	92	$376,127
MOTOR VEH.	147	$248,928	173	$180,618	320	$429,546
APPAREL	81	$127,082			81	$127,082
HOME FURN.	104	$239,627	45	$14,451	149	$254,078
EAT DRINK	150	$310,651	108	$72,234	258	$382,885
SPECIALTY	447	$304,852	421	$161,088	868	$465,940
SERVICES	663	$572,500	688	$194,445	1,351	$766,945
WHOLESALE	136	$226,804	300	$546,633	436	$773,437
MISC.	202	$186,943	332	$214,920	529	$400,507
* TOTAL *	2,117	$3,915,482	2,326	$2,251,854	4,443	$6,167,336

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$526,744	34	$15,032	56	$541,776
BLDG. MTL.	42	$184,294	32	$29,124	74	$213,418
GEN. MDSE.	27	$242,261			27	$242,261
FOOD	51	$170,848			51	$170,848
MOTOR VEH.	91	$155,165	52	$47,213	143	$202,378
APPAREL	69	$117,806			69	$117,806
HOME FURN.	76	$64,147			76	$64,147
EAT DRINK	101	$192,592	38	$18,180	139	$210,772
SPECIALTY	325	$196,648	101	$28,809	426	$225,457
SERVICES	400	$194,279	283	$40,371	683	$234,650
WHOLESALE	116	$157,096	100	$60,436	216	$217,532
MISC.	180	$174,146	140	$28,316	320	$202,462
* TOTAL *	1,500	$2,376,026	780	$267,481	2,280	$2,643,507

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	50	$2,019,142			50	$40,347
BLDG. MTL.	96	$429,521	21	$330,867	72	$236,922
GEN. MDSE.	60	$1,829,167			26	$27,434
FOOD	128	$805,519	24	$208,667	48	$36,850
MOTOR VEH.	221	$530,596	83	$125,370	102	$81,011
APPAREL	254	$622,125			20	$2,375
HOME FURN.	240	$472,297	56	$187,723	56	$24,886
EAT DRINK	406	$1,562,697	128	$589,692	121	$407,996
SPECIALTY	1,069	$1,635,341	137	$149,748	391	$139,624
SERVICES	1,187	$1,432,094	302	$361,530	705	$214,082
WHOLESALE	234	$694,180	68	$259,797	222	$237,272
MISC.	474	$758,770	159	$444,431	350	$76,544
* TOTAL *	4,419	$13,791,449	978	$2,657,825	2,163	$1,525,343

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	100	$2,059,489
BLDG. MTL.	189	$997,310
GEN. MDSE.	86	$1,856,601
FOOD	200	$1,051,036
MOTOR VEH.	405	$736,977
APPAREL	274	$624,500
HOME FURN.	352	$684,906
EAT DRINK	655	$2,560,385
SPECIALTY	1,597	$1,924,713
SERVICES	2,194	$2,007,706
WHOLESALE	524	$1,191,249
MISC.	983	$1,279,745
* TOTAL *	7,560	$15,974,617

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$678,837			67	$49,515
BLDG. MTL.	24	$56,728	24	$53,963	56	$56,104
GEN. MDSE.			27	$80,963		
FOOD	20	$58,948	41	$70,905	43	$15,601
MOTOR VEH.	62	$49,649	75	$109,910	94	$102,567
APPAREL	21	$16,650	20	$12,629		
HOME FURN.			41	$36,703	39	$5,787
EAT DRINK	51	$48,422	44	$60,167	94	$81,059
SPECIALTY	106	$36,408	157	$97,250	210	$41,556
SERVICES	180	$59,277	174	$56,283	467	$77,105
WHOLESALE	54	$97,160	85	$190,535	200	$179,523
MISC.	98	$104,644	124	-$398,611	216	$62,802
* TOTAL *	636	$1,206,723	812	$1,167,919	1,486	$671,619

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$728,352
BLDG. MTL.	104	$166,795
GEN. MDSE.	27	$80,963
FOOD	134	$145,454
MOTOR VEH.	231	$262,126
APPAREL	41	$29,279
HOME FURN.	80	$42,490
EAT DRINK	189	$189,648
SPECIALTY	473	$175,214
SERVICES	821	$192,665
WHOLESALE	339	$467,218
MISC.	438	$566,057
* TOTAL *	2,934	$3,046,261

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$250,834
BLDG. MTL.	96	$100,231
GEN. MDSE.		
FOOD	70	$49,171
MOTOR VEH.	159	$118,599
APPAREL		
HOME FURN.	48	$51,242
EAT DRINK	164	$123,419
SPECIALTY	316	$89,285
SERVICES	685	$153,231
WHOLESALE	321	$331,742
MISC.	306	$122,453
* TOTAL *	2,241	$1,390,207

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			98	$100,914	98	$100,914
BLDG. MTL.	36	$97,978	73	$103,773	109	$201,751
GEN. MDSE.	41	$383,288	23	$36,017	64	$419,305
FOOD	31	$134,025	56	$35,128	87	$169,153
MOTOR VEH.	84	$162,354	131	$135,172	215	$297,526
APPAREL	59	$93,833	30	$8,323	89	$102,156
HOME FURN.	46	$85,716	31	$27,314	77	$113,030
EAT DRINK	105	$186,073	125	$77,486	230	$263,559
SPECIALTY	238	$198,052	320	$86,919	558	$284,971
SERVICES	359	$172,556	521	$125,921	880	$298,477
WHOLESALE	150	$941,867	284	$431,211	434	$1,373,078
MISC.	167	$405,332	278	$102,050	445	$507,382
* TOTAL *	1,316	$2,861,074	1,970	$1,270,228	3,286	$4,131,302

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$691,253	65	$159,529
BLDG. MTL.	37	$165,670	42	$154,569	60	$54,880
GEN. MDSE.	31	$292,324	44	$403,367	20	$162,349
FOOD	33	$115,614	46	$227,457	48	$141,424
MOTOR VEH.	114	$129,104	102	$247,146	112	$95,924
APPAREL	42	$81,839	73	$129,203		
HOME FURN.	44	$99,595	62	$85,777	50	$70,855
EAT DRINK	166	$263,854	180	$321,996	110	$98,080
SPECIALTY	234	$175,020	347	$411,411	280	$74,656
SERVICES	422	$225,801	511	$345,885	543	$217,187
WHOLESALE	81	$461,195	113	$220,936	238	$344,970
MISC.	128	$478,656	253	$345,323	293	$97,889
* TOTAL *	1,332	$2,488,672	1,815	$3,584,323	1,819	$1,517,743

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

LEE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	107	$850,782
BLDG. MTL.	139	$375,119
GEN. MDSE.	95	$858,040
FOOD	127	$484,495
MOTOR VEH.	328	$472,174
APPAREL	115	$211,042
HOME FURN.	156	$256,227
EAT DRINK	456	$683,930
SPECIALTY	861	$661,087
SERVICES	1,476	$788,873
WHOLESALE	432	$1,027,101
MISC.	674	$921,868
* TOTAL *	4,966	$7,590,738

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	114	$5,497,621	24	$894,617		
BLDG. MTL.	251	$1,861,714	48	$104,587		
GEN. MDSE.	140	$5,925,371				
FOOD	337	$1,474,241	52	$289,626		
MOTOR VEH.	663	$1,470,348	130	$290,965	36	$7,244
APPAREL	534	$1,148,678	62	$59,764		
HOME FURN.	476	$1,263,252	78	$175,621		
EAT DRINK	1,052	$3,115,806	141	$470,571	23	$12,203
SPECIALTY	2,677	$3,306,795	514	$318,363	76	$4,223
SERVICES	3,599	$4,262,602	573	$322,166	132	$52,076
WHOLESALE	1,126	$5,392,498	202	$385,129	37	$166,829
MISC.	1,244	$1,753,812	260	$173,673	93	$58,761
* TOTAL *	12,213	$36,472,738	2,084	$3,485,082	397	$301,336

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			117	$106,596	255	$6,498,834
BLDG. MTL.			141	$243,866	440	$2,210,167
GEN. MDSE.			38	$25,940	178	$5,951,311
FOOD			75	$65,655	464	$1,829,522
MOTOR VEH.	20	$17,492	179	$199,314	1,028	$1,985,363
APPAREL	25	$16,562	27	$5,330	648	$1,230,334
HOME FURN.			48	$7,581	602	$1,446,454
EAT DRINK	33	$46,790	206	$141,775	1,455	$3,787,145
SPECIALTY	86	$55,104	574	$134,965	3,927	$3,819,450
SERVICES	119	$52,795	805	$163,675	5,228	$4,853,314
WHOLESALE	27	$19,224	331	$334,625	1,723	$6,298,305
MISC.	88	$441,910	504	$174,425	2,189	$2,602,591
* TOTAL *	398	$649,877	3,045	$1,603,747	18,137	$42,512,780

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$172,823
BLDG. MTL.	48	$76,579
GEN. MDSE.	29	$35,843
FOOD	29	$37,836
MOTOR VEH.	102	$128,813
APPAREL	28	$13,237
HOME FURN.	39	$41,017
EAT DRINK	133	$170,684
SPECIALTY	226	$66,258
SERVICES	373	$78,373
WHOLESALE	122	$270,914
MISC.	140	$31,773
* TOTAL *	1,326	$1,124,150

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

LUCAS CLASS	CHARITON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$16,712	28	$16,712
BLDG. MTL.	24	$62,994			24	$62,994
GEN. MDSE.	24	$168,952			24	$168,952
FOOD						
MOTOR VEH.	77	$83,804	38	$43,699	115	$127,503
APPAREL	48	$53,785			48	$53,785
HOME FURN.	31	$33,267			31	$33,267
EAT DRINK	70	$84,514	40	$21,932	110	$106,446
SPECIALTY	175	$76,977	120	$46,537	295	$123,514
SERVICES	307	$105,366	163	$21,108	470	$126,474
WHOLESALE	39	$38,477	78	$79,681	117	$118,158
MISC.	103	$371,566	111	$54,291	214	$425,857
* TOTAL *	898	$1,079,702	578	$283,960	1,476	$1,363,662

LYON CLASS	ROCK RAPIDS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$138,531	55	$51,484	78	$190,015
BLDG. MTL.			56	$71,533	56	$71,533
GEN. MDSE.						
FOOD			39	$23,895	39	$23,895
MOTOR VEH.	36	$28,564	99	$77,440	135	$106,004
APPAREL	20	$35,665			20	$35,665
HOME FURN.			36	$40,626	36	$40,626
EAT DRINK	37	$42,148	89	$72,970	126	$115,118
SPECIALTY	74	$47,879	208	$24,594	282	$72,473
SERVICES	142	$71,055	363	$67,688	505	$138,743
WHOLESALE	40	$91,259	201	$256,113	241	$347,372
MISC.	126	$146,464	192	$132,653	317	$279,039
* TOTAL *	498	$601,565	1,337	$818,918	1,835	$1,420,483

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$33,442	32	$33,442
BLDG. MTL.	31	$96,807	22	$32,697	53	$129,504
GEN. MDSE.	30	$78,987			30	$78,987
FOOD	25	$88,668			25	$88,668
MOTOR VEH.	55	$100,032	50	$30,013	105	$130,045
APPAREL	32	$46,684			32	$46,684
HOME FURN.	31	$23,993			31	$23,993
EAT DRINK	47	$40,992	46	$39,337	93	$80,329
SPECIALTY	122	$80,535	177	$31,940	299	$112,475
SERVICES	209	$85,735	280	$45,979	489	$131,714
WHOLESALE	42	$140,738	137	$36,926	179	$177,664
MISC.	91	$163,855	166	$33,694	257	$197,549
* TOTAL *	715	$947,026	910	$284,028	1,625	$1,231,054

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$692,209	60	$57,441	92	$749,650
BLDG. MTL.	60	$234,008	43	$51,558	103	$285,566
GEN. MDSE.	48	$507,119	20	$11,125	68	$518,244
FOOD	51	$243,155			51	$243,155
MOTOR VEH.	155	$195,479	50	$26,476	205	$221,955
APPAREL	73	$126,298	32	$8,007	105	$134,305
HOME FURN.	73	$161,616	21	$1,635	94	$163,251
EAT DRINK	154	$328,732	69	$29,544	223	$358,276
SPECIALTY	415	$288,799	203	$15,402	618	$304,201
SERVICES	520	$246,081	357	$84,131	877	$330,212
WHOLESALE	151	$402,236	148	$100,058	299	$502,294
MISC.	236	$189,963	237	$36,432	473	$226,395
* TOTAL *	1,968	$3,615,695	1,240	$421,809	3,208	$4,037,504

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MARION CLASS	KNOXVILLE* NO. OF BUS.	 COMPUTED TAX	PELLA NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	26	$581,657	20	$295,744	77	$136,731
BLDG. MTL.	41	$84,255	47	$185,480	57	$89,000
GEN. MDSE.	25	$221,011	21	$105,609	27	$41,419
FOOD	33	$127,657	32	$82,661	32	$13,946
MOTOR VEH.	91	$113,073	76	$109,456	72	$47,082
APPAREL	55	$64,406	53	$79,673		
HOME FURN.	60	$53,161	38	$92,303	34	$26,835
EAT DRINK	97	$182,439	70	$157,109	76	$74,429
SPECIALTY	177	$163,979	213	$182,310	265	$28,376
SERVICES	325	$204,774	286	$139,760	392	$69,571
WHOLESALE	71	$59,089	86	$190,023	165	$107,727
MISC.	90	$81,617	144	$95,846	138	$25,557
* TOTAL *	1,091	$1,937,118	1,086	$1,715,974	1,335	$660,673

MARION CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	123	$1,014,132
BLDG. MTL.	145	$358,735
GEN. MDSE.	73	$368,039
FOOD	97	$224,264
MOTOR VEH.	239	$269,611
APPAREL	108	$144,079
HOME FURN.	132	$172,299
EAT DRINK	243	$413,977
SPECIALTY	655	$374,665
SERVICES	1,003	$414,105
WHOLESALE	322	$356,839
MISC.	372	$203,020
* TOTAL *	3,512	$4,313,765

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$1,497,605	80	$64,164	111	$1,561,769
BLDG. MTL.	95	$391,491	44	$40,385	139	$431,876
GEN. MDSE.	58	$995,237			58	$995,237
FOOD	93	$410,181	45	$23,269	138	$433,450
MOTOR VEH.	217	$338,944	96	$89,108	313	$428,052
APPAREL	140	$298,092			140	$298,092
HOME FURN.	164	$269,718	34	$18,086	198	$287,804
EAT DRINK	278	$625,765	82	$67,709	360	$693,474
SPECIALTY	618	$651,239	268	$35,378	886	$686,617
SERVICES	931	$639,797	418	$159,799	1,349	$799,596
WHOLESALE	233	$313,785	224	$239,827	457	$553,612
MISC.	279	$655,515	200	$107,945	475	$761,948
* TOTAL *	3,137	$7,087,369	1,487	$644,158	4,624	$7,931,527

MILLS CLASS	GLENWOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			49	$31,232	49	$31,232
BLDG. MTL.			33	$26,805	33	$26,805
GEN. MDSE.						
FOOD	22	$85,067			22	$85,067
MOTOR VEH.	34	$56,320	61	$50,128	95	$106,448
APPAREL	25	$81,853			25	$81,853
HOME FURN.						
EAT DRINK	41	$80,355	67	$52,949	108	$133,304
SPECIALTY	96	$45,590	129	$22,341	225	$67,931
SERVICES	200	$99,629	202	$46,285	402	$145,914
WHOLESALE	36	$64,189	104	$101,722	140	$165,911
MISC.	99	$464,340	161	$62,037	260	$526,377
* TOTAL *	553	$977,343	806	$393,499	1,359	$1,370,842

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$122,853	51	$299,365	71	$422,238
BLDG. MTL.	31	$95,334	52	$72,500	83	$167,834
GEN. MDSE.	21	$34,765	20	$13,887	41	$48,652
FOOD	24	$39,109	36	$27,027	60	$66,136
MOTOR VEH.	51	$103,557	67	$56,246	118	$159,803
APPAREL	28	$38,012			28	$38,012
HOME FURN.	26	$33,771	30	$19,901	56	$53,672
EAT DRINK	35	$38,923	84	$63,617	119	$102,540
SPECIALTY	93	$54,898	166	$31,304	259	$86,202
SERVICES	194	$57,492	265	$73,406	459	$130,898
WHOLESALE	52	$154,989	137	$152,726	189	$307,715
MISC.	59	$43,947	152	$75,542	211	$119,489
* TOTAL *	634	$817,650	1,060	$885,541	1,694	$1,703,191

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$230,309	68	$87,489	92	$317,798
BLDG. MTL.	22	$58,560	45	$63,263	67	$121,823
GEN. MDSE.	21	$56,334			21	$56,334
FOOD	20	$50,535	44	$34,307	64	$84,842
MOTOR VEH.	56	$82,989	71	$52,576	127	$135,565
APPAREL	29	$20,528			29	$20,528
HOME FURN.			35	$17,998	35	$17,998
EAT DRINK	34	$61,005	136	$77,347	170	$138,352
SPECIALTY	89	$80,460	194	$35,334	283	$115,794
SERVICES	177	$78,112	329	$102,085	506	$180,197
WHOLESALE	68	$205,997	191	$246,509	259	$452,506
MISC.	89	$26,943	129	$57,178	218	$84,121
* TOTAL *	629	$951,772	1,242	$774,086	1,871	$1,725,858

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$249,632			20	$249,632
BLDG. MTL.			25	$2,167	25	$2,167
GEN. MDSE.	20	$101,983			20	$101,983
FOOD	25	$76,162			25	$76,162
MOTOR VEH.	49	$45,907	30	$19,235	79	$65,142
APPAREL	28	$30,640			28	$30,640
HOME FURN.	34	$45,447			34	$45,447
EAT DRINK	59	$40,849	25	$20,280	84	$61,129
SPECIALTY	137	$89,536	60	$21,539	197	$111,075
SERVICES	206	$87,424	156	$57,077	362	$144,501
WHOLESALE	45	$45,229	59	$29,509	104	$74,738
MISC.	93	$103,310	99	$43,371	192	$146,681
* TOTAL *	716	$916,119	454	$193,178	1,170	$1,109,297

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$403,340	25	$45,049	48	$448,389
BLDG. MTL.	39	$81,723	31	$34,641	70	$116,364
GEN. MDSE.	28	$277,508			28	$277,508
FOOD	20	$101,793			20	$101,793
MOTOR VEH.	79	$110,664	36	$32,901	115	$143,565
APPAREL	40	$61,403			40	$61,403
HOME FURN.	32	$63,511	20	$16,707	52	$80,218
EAT DRINK	71	$134,642	54	$26,227	125	$160,869
SPECIALTY	202	$189,605	174	$46,617	376	$236,222
SERVICES	357	$195,094	230	$60,928	587	$256,022
WHOLESALE	92	$261,623	123	$66,275	215	$327,898
MISC.	172	$138,250	165	$129,239	335	$267,303
* TOTAL *	1,155	$2,019,156	856	$458,398	2,011	$2,477,554

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	 COMPUTED TAX	WEST LIBERTY NO. OF BUS.	 COMPUTED TAX	WILTON NO. OF BUS.	 COMPUTED TAX
UTILITIES	33	$1,233,762				
BLDG. MTL.	59	$355,753				
GEN. MDSE.	47	$695,157				
FOOD	58	$335,859				
MOTOR VEH.	197	$270,952	25	$55,616	30	$20,518
APPAREL	128	$215,013				
HOME FURN.	114	$232,945			20	$23,587
EAT DRINK	275	$547,744	29	$17,436	27	$22,665
SPECIALTY	565	$649,717	67	$29,450	75	$74,372
SERVICES	806	$586,111	145	$84,178	88	$20,056
WHOLESALE	138	$178,730	31	$93,877	52	$45,272
MISC.	311	$189,722	123	$157,865	95	$963,779
* TOTAL *	2,731	$5,491,465	420	$438,422	387	$1,170,249

MUSCATINE CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	26	$38,616	59	$1,272,378
BLDG. MTL.	49	$52,261	108	$408,014
GEN. MDSE.			47	$695,157
FOOD			58	$335,859
MOTOR VEH.	47	$40,590	299	$387,676
APPAREL			128	$215,013
HOME FURN.			134	$256,532
EAT DRINK	46	$34,260	377	$622,105
SPECIALTY	241	$14,173	948	$767,712
SERVICES	218	$34,347	1,257	$724,692
WHOLESALE	151	$226,080	372	$543,959
MISC.	254	$132,539	783	$1,443,905
* TOTAL *	1,032	$572,866	4,570	$7,673,002

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$264,800	59	$264,800
BLDG. MTL.	38	$97,877	81	$68,297	119	$166,174
GEN. MDSE.			24	$17,154	24	$17,154
FOOD	28	$65,739	43	$36,205	71	$101,944
MOTOR VEH.	64	$74,942	124	$77,576	188	$152,518
APPAREL	24	$83,223	48	$14,978	72	$98,201
HOME FURN.	43	$41,484	46	$40,573	89	$82,057
EAT DRINK	58	$111,378	135	$137,181	193	$248,559
SPECIALTY	136	$179,643	335	$81,942	471	$261,585
SERVICES	297	$89,660	578	$198,143	875	$287,803
WHOLESALE	113	$261,954	227	$211,795	340	$473,749
MISC.	125	$550,370	218	$77,756	343	$628,126
* TOTAL *	926	$1,556,270	1,918	$1,226,400	2,844	$2,782,670

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			31	$9,824	31	$9,824
BLDG. MTL.	31	$51,769	26	$26,509	57	$78,278
GEN. MDSE.						
FOOD						
MOTOR VEH.	30	$33,793	50	$16,359	80	$50,152
APPAREL	33	$42,679			33	$42,679
HOME FURN.	21	$13,333			21	$13,333
EAT DRINK	46	$47,674	38	$38,063	84	$85,737
SPECIALTY	76	$83,415	97	$27,396	173	$110,811
SERVICES	151	$82,455	183	$26,651	334	$109,306
WHOLESALE	52	$94,978	113	$137,181	165	$232,159
MISC.	134	$369,565	138	$50,936	272	$420,501
* TOTAL *	574	$819,661	676	$333,119	1,250	$1,152,780

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					38	$34,807
BLDG. MTL.	27	$53,481	63	$150,092	23	$37,318
GEN. MDSE.	25	$91,754	20	$99,949		
FOOD			29	$52,737	20	$6,082
MOTOR VEH.	53	$57,991	90	$87,541	58	$33,388
APPAREL	40	$57,583	62	$99,716		
HOME FURN.	31	$64,318	32	$93,025	27	$5,442
EAT DRINK	90	$121,005	51	$63,997	27	$12,177
SPECIALTY	144	$135,294	216	$183,805	102	$16,664
SERVICES	279	$106,915	355	$141,284	217	$37,498
WHOLESALE	91	$256,882	97	$170,236	73	$128,331
MISC.	100	$353,298	191	$425,016	145	$41,914
* TOTAL *	890	$1,298,521	1,206	$1,567,398	730	$353,621

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$34,807
BLDG. MTL.	113	$240,891
GEN. MDSE.	45	$191,703
FOOD	49	$58,819
MOTOR VEH.	201	$178,920
APPAREL	102	$157,299
HOME FURN.	90	$162,785
EAT DRINK	168	$197,179
SPECIALTY	462	$335,763
SERVICES	851	$285,697
WHOLESALE	261	$555,449
MISC.	436	$820,228
* TOTAL *	2,816	$3,219,540

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			45	$91,751	45	$91,751
BLDG. MTL.	23	$69,074	45	$82,653	68	$151,727
GEN. MDSE.	22	$73,654			22	$73,654
FOOD			33	$23,177	33	$23,177
MOTOR VEH.	67	$117,181	57	$49,311	124	$166,492
APPAREL	31	$35,281			31	$35,281
HOME FURN.	23	$16,567			23	$16,567
EAT DRINK	45	$43,413	114	$86,077	159	$129,490
SPECIALTY	95	$74,025	139	$17,704	234	$91,729
SERVICES	214	$146,378	289	$60,303	503	$206,681
WHOLESALE	86	$128,302	109	$213,905	195	$342,207
MISC.	96	$249,638	174	$44,302	270	$293,940
* TOTAL *	702	$953,513	1,005	$669,183	1,707	$1,622,696

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$535,291	50	$107,482	72	$642,773
BLDG. MTL.	38	$86,050	75	$175,748	113	$261,798
GEN. MDSE.	24	$255,358			24	$255,358
FOOD	21	$164,243	54	$32,865	75	$197,108
MOTOR VEH.	63	$98,584	149	$169,841	212	$268,425
APPAREL	61	$104,111	26	$22,998	87	$127,109
HOME FURN.	49	$56,013	39	$42,598	88	$98,611
EAT DRINK	111	$238,020	164	$119,832	275	$357,852
SPECIALTY	226	$179,864	310	$85,913	538	$265,777
SERVICES	340	$189,481	575	$144,559	915	$334,040
WHOLESALE	149	$262,027	219	$188,819	368	$450,846
MISC.	143	$68,839	240	$61,540	381	$130,377
* TOTAL *	1,249	$2,237,881	1,899	$1,152,193	3,148	$3,390,074

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$413,104
BLDG. MTL.	64	$162,434
GEN. MDSE.	34	$42,655
FOOD	50	$72,499
MOTOR VEH.	161	$113,899
APPAREL	56	$35,677
HOME FURN.	76	$64,668
EAT DRINK	125	$97,606
SPECIALTY	287	$119,366
SERVICES	546	$135,449
WHOLESALE	218	$291,812
MISC.	249	$116,013
* TOTAL *	1,962	$1,665,182

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	206	$15,309,089	21	$71,244		
BLDG. MTL.	550	$4,238,216	48	$309,428		
GEN. MDSE.	314	$9,108,164	65	$2,398,913		
FOOD	601	$3,341,032	69	$410,207	23	$201,749
MOTOR VEH.	1,531	$4,514,393	93	$165,387	30	$61,341
APPAREL	817	$2,634,764	260	$1,177,008		
HOME FURN.	968	$3,186,144	148	$350,000	28	$12,594
EAT DRINK	2,161	$5,762,985	221	$1,058,479	57	$145,946
SPECIALTY	5,156	$6,328,397	874	$1,041,267	174	$147,550
SERVICES	7,553	$12,133,127	670	$1,016,377	228	$169,158
WHOLESALE	2,262	$11,425,029	222	$589,180	38	$25,186
MISC.	2,616	$5,425,725	216	$434,758	69	$72,469
* TOTAL *	24,735	$83,407,065	2,907	$9,022,248	647	$835,993

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$601,416	74	$103,631
BLDG. MTL.			41	$237,847	58	$148,918
GEN. MDSE.			20	$113,944	30	$43,949
FOOD			66	$227,212	47	$165,577
MOTOR VEH.	25	$114,647	94	$203,901	120	$96,526
APPAREL	24	$10,516	53	$65,979	31	$11,632
HOME FURN.	36	$14,604	63	$27,169	38	$13,139
EAT DRINK	41	$212,596	94	$246,666	135	$349,431
SPECIALTY	136	$61,710	375	$309,113	358	$131,862
SERVICES	202	$495,219	470	$307,945	561	$233,359
WHOLESALE	52	$22,726	122	$224,374	169	$317,659
MISC.	127	$242,265	152	$121,211	863	$640,784
* TOTAL *	643	$1,174,283	1,570	$2,686,777	2,324	$1,982,211

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	321	$16,085,380
BLDG. MTL.	697	$4,934,409
GEN. MDSE.	429	$11,664,970
FOOD	806	$4,345,777
MOTOR VEH.	1,893	$5,156,195
APPAREL	1,185	$3,899,899
HOME FURN.	1,281	$3,603,700
EAT DRINK	2,709	$7,776,103
SPECIALTY	7,073	$8,019,899
SERVICES	9,684	$14,355,185
WHOLESALE	2,865	$12,604,154
MISC.	3,883	$6,662,906
* TOTAL *	32,826	$99,108,577

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$2,209,844			129	$729,445
BLDG. MTL.	79	$428,736			127	$179,021
GEN. MDSE.	54	$1,344,887				
FOOD	134	$822,011			80	$83,329
MOTOR VEH.	373	$861,617	29	$40,207	260	$327,890
APPAREL	117	$253,882			52	$34,360
HOME FURN.	141	$335,979			60	$51,592
EAT DRINK	531	$1,448,966	30	$32,851	221	$278,144
SPECIALTY	862	$862,281	28	$5,006	529	$138,737
SERVICES	1,426	$1,086,533	67	$16,474	921	$361,764
WHOLESALE	310	$414,145			294	$601,124
MISC.	378	$221,896	54	$130,021	325	$524,156
* TOTAL *	4,470	$10,290,777	208	$224,559	2,998	$3,309,562

POTTAWATTAMIE COUNTY TOTAL		
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	154	$2,939,289
BLDG. MTL.	206	$607,757
GEN. MDSE.	54	$1,344,887
FOOD	214	$905,340
MOTOR VEH.	662	$1,229,714
APPAREL	169	$288,242
HOME FURN.	201	$387,571
EAT DRINK	752	$1,759,961
SPECIALTY	1,419	$1,006,024
SERVICES	2,414	$1,464,771
WHOLESALE	604	$1,015,269
MISC.	757	$876,073
* TOTAL *	7,676	$13,824,898

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

POWESHIEK CLASS	GRINNELL NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	28	$937,171	71	$295,176	99	$1,232,347
BLDG. MTL.	31	$87,303	39	$84,423	70	$171,726
GEN. MDSE.	26	$232,420	21	$20,267	47	$252,687
FOOD	40	$166,214	30	$36,873	70	$203,087
MOTOR VEH.	90	$121,360	125	$157,629	215	$278,989
APPAREL	51	$67,135			51	$67,135
HOME FURN.	30	$54,813	24	$29,221	54	$84,034
EAT DRINK	75	$154,733	97	$126,137	172	$280,870
SPECIALTY	188	$188,676	263	$46,023	451	$234,699
SERVICES	324	$138,508	438	$152,345	762	$290,853
WHOLESALE	120	$221,023	193	$358,249	313	$579,272
MISC.	92	$64,628	229	$71,637	319	$135,543
* TOTAL *	1,095	$2,433,984	1,528	$1,377,258	2,623	$3,811,242

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	55	$220,643
BLDG. MTL.	32	$37,841
GEN. MDSE.		
FOOD	20	$29,331
MOTOR VEH.	82	$100,651
APPAREL		
HOME FURN.	20	$9,439
EAT DRINK	46	$31,514
SPECIALTY	145	$31,281
SERVICES	331	$76,386
WHOLESALE	78	$61,335
MISC.	113	$75,147
* TOTAL *	922	$673,568

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

SAC CLASS	SAC CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	22	$179,956	76	$121,422	98	$301,378
BLDG. MTL.			71	$188,131	71	$188,131
GEN. MDSE.			40	$25,343	40	$25,343
FOOD			47	$40,650	47	$40,650
MOTOR VEH.	60	$67,130	125	$147,033	185	$214,163
APPAREL	32	$39,297			32	$39,297
HOME FURN.	25	$16,194			25	$16,194
EAT DRINK	40	$36,897	105	$88,252	145	$125,149
SPECIALTY	86	$48,751	256	$55,810	342	$104,561
SERVICES	165	$55,128	410	$140,760	575	$195,888
WHOLESALE	59	$85,448	231	$307,825	290	$393,273
MISC.	121	$148,123	270	$90,123	391	$238,246
* TOTAL *	610	$676,924	1,631	$1,205,349	2,241	$1,882,273

SCOTT CLASS	DAVENPORT* NO. OF BUS.	 COMPUTED TAX	BETTENDORF NO. OF BUS.	 COMPUTED TAX	LE CLAIRE NO. OF BUS.	 COMPUTED TAX
UTILITIES	73	$4,507,324	32	$737,572		
BLDG. MTL.	217	$1,134,922	51	$328,951		
GEN. MDSE.	120	$3,627,240	23	$1,130,022		
FOOD	377	$1,148,658	84	$333,333		
MOTOR VEH.	557	$1,170,065	166	$264,977		
APPAREL	434	$1,169,427	72	$128,899		
HOME FURN.	405	$1,318,896	86	$181,167		
EAT DRINK	972	$2,698,129	207	$785,133	23	$27,441
SPECIALTY	1,917	$2,953,098	548	$507,450	99	$13,525
SERVICES	2,775	$2,614,085	695	$1,178,953	93	$9,837
WHOLESALE	850	$3,077,244	210	$757,987		
MISC.	1,064	$2,053,929	241	$387,794	90	$75,437
* TOTAL *	9,681	$27,463,017	2,415	$6,722,238	305	$126,240

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			84	$73,209	189	$5,318,105
BLDG. MTL.			59	$49,998	327	$1,513,871
GEN. MDSE.			31	$35,407	174	$4,802,669
FOOD	20	$58,596	41	$45,340	452	$1,585,927
MOTOR VEH.			115	$272,762	838	$1,707,804
APPAREL					496	$1,298,326
HOME FURN.			47	$48,993	538	$1,549,056
EAT DRINK	34	$39,390	168	$272,694	1,404	$3,822,787
SPECIALTY	99	$36,989	456	$132,904	3,119	$3,643,966
SERVICES	134	$68,928	584	$212,212	4,281	$4,104,015
WHOLESALE	79	$329,562	215	$280,633	1,354	$4,445,426
MISC.	93	$179,363	507	$266,612	1,993	$2,963,109
* TOTAL *	459	$732,828	2,305	$1,690,738	15,165	$36,755,061

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$36,715	66	$36,715
BLDG. MTL.	50	$71,711	48	$43,368	98	$115,079
GEN. MDSE.	28	$129,896			28	$129,896
FOOD	21	$116,316	30	$7,557	51	$123,873
MOTOR VEH.	74	$133,494	88	$55,309	162	$188,803
APPAREL	42	$63,979	22	$5,008	64	$68,987
HOME FURN.	48	$62,817	28	$14,154	76	$76,971
EAT DRINK	80	$125,245	86	$57,704	166	$182,949
SPECIALTY	197	$161,171	145	$40,875	342	$202,046
SERVICES	269	$174,969	366	$59,460	635	$234,429
WHOLESALE	86	$199,879	178	$202,815	264	$402,694
MISC.	115	$503,592	207	$44,567	322	$548,159
* TOTAL *	1,010	$1,743,069	1,264	$567,532	2,274	$2,310,601

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

SIOUX CLASS	HAWARDEN NO. OF BUS.	 COMPUTED TAX	ORANGE CITY* NO. OF BUS.	 COMPUTED TAX	ROCK VALLEY NO. OF BUS.	 COMPUTED TAX
UTILITIES					20	$358,445
BLDG. MTL.	22	$47,516	28	$72,248	26	$62,263
GEN. MDSE.						
FOOD	20	$20,190				
MOTOR VEH.	29	$20,933	40	$128,120	31	$50,468
APPAREL	25	$28,409	27	$45,789		
HOME FURN.	25	$17,903	57	$72,998	24	$24,258
EAT DRINK	48	$40,877	23	$29,597	38	$30,797
SPECIALTY	67	$29,964	120	$69,332	87	$32,391
SERVICES	144	$44,276	173	$45,482	173	$109,254
WHOLESALE	49	$103,312	67	$160,608	50	$95,939
MISC.	67	$133,993	109	$333,419	101	$100,095
* TOTAL *	496	$487,373	644	$957,593	550	$863,910

SIOUX CLASS	SIOUX CENTER NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			67	$85,001	87	$443,446
BLDG. MTL.	59	$200,709	52	$53,410	187	$436,146
GEN. MDSE.						
FOOD			40	$17,497	60	$37,687
MOTOR VEH.	52	$131,298	103	$138,852	255	$469,671
APPAREL	21	$26,772	20	$13,117	93	$114,087
HOME FURN.	41	$43,260	55	$63,032	202	$221,451
EAT DRINK	36	$59,769	87	$70,509	232	$231,549
SPECIALTY	140	$118,373	316	$41,627	730	$291,687
SERVICES	225	$68,736	606	$141,789	1,321	$409,537
WHOLESALE	79	$236,968	294	$386,886	539	$983,713
MISC.	193	$313,641	312	$249,913	782	$1,131,061
* TOTAL *	846	$1,199,526	1,952	$1,261,633	4,488	$4,770,035

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,329,544				
BLDG. MTL.	87	$383,461	27	$99,453		
GEN. MDSE.	91	$1,753,928				
FOOD	103	$489,886	25	$65,515		
MOTOR VEH.	186	$397,862	56	$72,350	37	$45,380
APPAREL	180	$529,805			20	$14,387
HOME FURN.	173	$419,666	28	$26,113		
EAT DRINK	355	$1,248,496	49	$60,926	33	$64,248
SPECIALTY	994	$1,002,954	133	$64,857	92	$60,864
SERVICES	1,032	$1,393,266	250	$113,913	128	$45,415
WHOLESALE	244	$389,641	80	$268,759	28	$135,375
MISC.	402	$244,127	157	$559,965	113	$229,544
* TOTAL *	3,875	$9,582,636	805	$1,332,251	451	$595,213

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$107,046	104	$1,436,590
BLDG. MTL.	87	$71,939	201	$554,853
GEN. MDSE.	42	$36,930	133	$1,790,858
FOOD	58	$42,919	186	$598,720
MOTOR VEH.	99	$79,617	378	$595,209
APPAREL			200	$544,192
HOME FURN.	53	$73,324	254	$519,103
EAT DRINK	121	$93,462	558	$1,467,132
SPECIALTY	438	$174,127	1,657	$1,302,802
SERVICES	575	$117,840	1,985	$1,670,434
WHOLESALE	238	$201,714	590	$995,489
MISC.	370	$122,602	1,034	$1,149,094
* TOTAL *	2,149	$1,114,376	7,280	$12,624,476

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$518,337	69	$518,337
BLDG. MTL.			96	$126,929	96	$126,929
GEN. MDSE.			33	$122,861	33	$122,861
FOOD			62	$107,451	62	$107,451
MOTOR VEH.	31	$48,023	142	$119,920	173	$167,943
APPAREL	20	$19,312	37	$32,094	57	$51,406
HOME FURN.	22	$34,732	67	$42,299	89	$77,031
EAT DRINK	43	$45,382	159	$161,816	202	$207,198
SPECIALTY	77	$40,352	297	$101,930	374	$142,282
SERVICES	162	$41,169	668	$138,078	830	$179,247
WHOLESALE	45	$249,259	269	$483,677	314	$732,936
MISC.	120	$238,570	250	$65,043	370	$303,613
* TOTAL *	520	$716,799	2,149	$2,020,435	2,669	$2,737,234

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	81	$122,428
BLDG. MTL.	68	$60,995
GEN. MDSE.	29	$42,933
FOOD	34	$44,940
MOTOR VEH.	76	$54,911
APPAREL	32	$27,028
HOME FURN.	26	$6,295
EAT DRINK	95	$71,297
SPECIALTY	219	$58,998
SERVICES	406	$77,528
WHOLESALE	147	$149,319
MISC.	126	$21,425
* TOTAL *	1,339	$738,097

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

UNION CLASS	CRESTON* NO. OF BUS.	CRESTON* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	23	$362,886	32	$36,868	55	$399,754
BLDG. MTL.	28	$97,352			28	$97,352
GEN. MDSE.	33	$318,161			33	$318,161
FOOD	23	$204,361			23	$204,361
MOTOR VEH.	108	$136,915	42	$28,712	150	$165,627
APPAREL	43	$58,301			43	$58,301
HOME FURN.	59	$64,635			59	$64,635
EAT DRINK	95	$198,692	36	$14,197	131	$212,889
SPECIALTY	244	$240,584	144	$13,526	388	$254,110
SERVICES	412	$182,438	167	$23,253	579	$205,691
WHOLESALE	49	$144,622	63	$34,327	112	$178,949
MISC.	156	$105,668	134	$47,488	290	$153,156
* TOTAL *	1,273	$2,114,615	618	$198,371	1,891	$2,312,986

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	69	$56,478
BLDG. MTL.	44	$64,885
GEN. MDSE.	39	$22,726
FOOD	45	$32,577
MOTOR VEH.	125	$49,474
APPAREL		
HOME FURN.	40	$25,605
EAT DRINK	91	$60,888
SPECIALTY	228	$46,386
SERVICES	483	$67,153
WHOLESALE	159	$91,720
MISC.	191	$66,912
* TOTAL *	1,514	$584,804

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,120,520	61	$53,762	97	$1,174,282
BLDG. MTL.	74	$421,312	54	$47,608	128	$468,920
GEN. MDSE.	64	$1,005,173			64	$1,005,173
FOOD	76	$437,502	24	$11,239	100	$448,741
MOTOR VEH.	236	$346,643	113	$58,472	349	$405,115
APPAREL	118	$177,475			118	$177,475
HOME FURN.	185	$350,204	20	$653	205	$350,857
EAT DRINK	291	$558,805	62	$54,740	353	$613,545
SPECIALTY	699	$593,801	287	$39,191	986	$632,992
SERVICES	1,054	$542,213	386	$65,209	1,440	$607,422
WHOLESALE	209	$365,107	128	$90,097	337	$455,204
MISC.	269	$206,179	207	$34,563	476	$240,742
* TOTAL *	3,311	$6,124,934	1,342	$455,534	4,653	$6,580,468

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	25	$76,839				
GEN. MDSE.	28	$253,689				
FOOD	39	$164,814				
MOTOR VEH.	98	$240,026	32	$56,750		
APPAREL	38	$51,788				
HOME FURN.	41	$39,053				
EAT DRINK	93	$207,258	22	$15,980		
SPECIALTY	318	$136,598	60	$10,217	92	$16,392
SERVICES	426	$170,912	129	$23,518	128	$36,967
WHOLESALE	113	$164,771				
MISC.	125	$428,487	105	$148,364	99	$126,444
* TOTAL *	1,344	$1,934,235	348	$254,829	319	$179,803

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WARREN CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	56	$34,449	56	$34,449
BLDG. MTL.	40	$66,830	65	$143,669
GEN. MDSE.			28	$253,689
FOOD	36	$31,100	75	$195,914
MOTOR VEH.	87	$40,569	217	$337,345
APPAREL			38	$51,788
HOME FURN.	35	$6,338	76	$45,391
EAT DRINK	72	$32,429	187	$255,667
SPECIALTY	272	$31,178	742	$194,385
SERVICES	425	$105,784	1,108	$337,181
WHOLESALE	145	$109,871	258	$274,642
MISC.	204	$52,842	530	$755,925
* TOTAL *	1,369	$511,178	3,380	$2,880,045

WASHINGTON CLASS	WASHINGTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			77	$147,884	77	$147,884
BLDG. MTL.	42	$110,482	58	$124,116	100	$234,598
GEN. MDSE.	29	$233,923	34	$48,360	63	$282,283
FOOD	24	$135,649	43	$44,774	67	$180,423
MOTOR VEH.	81	$82,731	109	$92,806	190	$175,537
APPAREL	54	$132,532			54	$132,532
HOME FURN.	57	$69,495	60	$40,430	117	$109,925
EAT DRINK	104	$168,328	112	$103,730	216	$272,058
SPECIALTY	232	$144,229	315	$112,724	547	$256,953
SERVICES	364	$246,703	616	$171,345	980	$418,048
WHOLESALE	153	$358,886	231	$302,303	384	$661,189
MISC.	163	$454,646	322	$148,648	485	$603,294
* TOTAL *	1,303	$2,137,604	1,977	$1,337,120	3,280	$3,474,724

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$149,855
BLDG. MTL.	65	$76,728
GEN. MDSE.		
FOOD	34	$52,215
MOTOR VEH.	106	$97,122
APPAREL	23	$21,259
HOME FURN.		
EAT DRINK	75	$53,817
SPECIALTY	241	$51,611
SERVICES	401	$73,286
WHOLESALE	190	$77,785
MISC.	180	$64,927
* TOTAL *	1,383	$718,605

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$1,525,811	131	$239,680	162	$1,765,491
BLDG. MTL.	79	$519,852	82	$115,629	161	$635,481
GEN. MDSE.	69	$1,672,512	28	$27,341	97	$1,699,853
FOOD	61	$338,805	92	$43,548	153	$382,353
MOTOR VEH.	209	$410,243	98	$121,091	307	$531,334
APPAREL	187	$415,358	25	$11,203	212	$426,561
HOME FURN.	173	$343,612	61	$19,469	234	$363,081
EAT DRINK	382	$635,461	130	$167,402	512	$1,002,863
SPECIALTY	645	$613,778	254	$54,994	899	$668,772
SERVICES	1,163	$798,626	627	$138,365	1,790	$936,991
WHOLESALE	333	$1,012,713	244	$296,120	577	$1,308,833
MISC.	360	$348,281	322	$220,134	680	$568,415
* TOTAL *	3,692	$8,835,052	2,092	$1,454,976	5,784	$10,290,028

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$221,507	40	$221,507
BLDG. MTL.	27	$46,706	58	$85,176	85	$131,882
GEN. MDSE.			21	$102,054	21	$102,054
FOOD	33	$60,326	28	$42,928	61	$103,254
MOTOR VEH.	51	$68,457	88	$56,363	139	$124,820
APPAREL			26	$13,500	26	$13,500
HOME FURN.	30	$37,124	42	$38,948	72	$76,072
EAT DRINK	30	$40,302	87	$98,902	117	$139,204
SPECIALTY	123	$40,367	215	$90,548	338	$130,915
SERVICES	175	$69,722	387	$207,382	562	$277,104
WHOLESALE	44	$62,605	180	$294,428	224	$357,033
MISC.	87	$220,891	213	$141,199	286	$345,628
* TOTAL *	600	$646,500	1,371	$1,376,473	1,971	$2,022,973

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			78	$115,336	78	$115,336
BLDG. MTL.	39	$96,796	58	$79,437	97	$176,233
GEN. MDSE.						
FOOD	30	$120,165	63	$42,023	93	$162,188
MOTOR VEH.	82	$134,625	92	$81,319	174	$215,944
APPAREL	57	$141,334			57	$141,334
HOME FURN.	58	$54,996	27	$42,659	85	$97,655
EAT DRINK	116	$197,662	122	$88,129	238	$285,791
SPECIALTY	249	$246,788	207	$27,475	456	$274,263
SERVICES	331	$226,575	465	$107,368	796	$333,943
WHOLESALE	93	$192,272	183	$226,761	276	$419,033
MISC.	190	$736,855	221	$100,608	409	$837,399
* TOTAL *	1,245	$2,148,068	1,514	$911,051	2,759	$3,059,119

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$3,315,185	105	$524,707	173	$3,839,892
BLDG. MTL.	210	$1,223,772	88	$96,430	298	$1,320,202
GEN. MDSE.	87	$3,096,488	31	$34,131	118	$3,130,619
FOOD	232	$1,290,088	87	$39,506	319	$1,329,594
MOTOR VEH.	515	$1,044,597	170	$184,812	685	$1,229,409
APPAREL	376	$1,415,319			376	$1,415,319
HOME FURN.	300	$718,000	38	$40,585	338	$758,585
EAT DRINK	788	$1,863,626	192	$148,516	980	$2,012,142
SPECIALTY	1,473	$1,852,843	329	$64,507	1,802	$1,917,350
SERVICES	2,445	$2,257,125	642	$154,607	3,087	$2,411,732
WHOLESALE	821	$2,452,268	219	$140,128	1,040	$2,592,396
MISC.	760	$1,284,581	422	$116,251	1,164	$1,391,478
* TOTAL *	8,075	$21,813,892	2,305	$1,534,826	10,380	$23,348,718

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$170,210
BLDG. MTL.	69	$80,661
GEN. MDSE.		
FOOD	33	$51,812
MOTOR VEH.	68	$54,998
APPAREL		
HOME FURN.	37	$27,403
EAT DRINK	92	$66,644
SPECIALTY	196	$50,345
SERVICES	321	$78,551
WHOLESALE	155	$253,231
MISC.	192	$65,212
* TOTAL *	1,216	$899,067

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1984

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$165,872
BLDG. MTL.	33	$63,042	25	$33,268		
GEN. MDSE.						
FOOD						
MOTOR VEH.	48	$44,585	46	$80,053	31	$40,895
APPAREL			23	$31,235		
HOME FURN.			23	$21,673	28	$37,120
EAT DRINK	53	$54,683	50	$46,846	41	$70,507
SPECIALTY	108	$50,875	81	$38,688	58	$63,071
SERVICES	218	$171,367	174	$265,350	180	$43,796
WHOLESALE	62	$169,152	37	$111,847	60	$212,164
MISC.	124	$257,409	104	$160,529	101	$213,148
* TOTAL *	646	$811,113	563	$789,489	519	$846,573

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$28,747	63	$194,619
BLDG. MTL.	28	$114,711	86	$211,021
GEN. MDSE.				
FOOD				
MOTOR VEH.	56	$47,892	181	$213,425
APPAREL			23	$31,235
HOME FURN.			51	$58,793
EAT DRINK	46	$17,583	190	$189,619
SPECIALTY	137	$36,134	384	$188,768
SERVICES	231	$52,287	803	$532,800
WHOLESALE	107	$99,422	266	$592,585
MISC.	140	$92,922	469	$724,008
* TOTAL * (1)	788	$489,698	2,516	$2,936,873
LATE FILERS	17,946	$5,366,247		
* GRAND TOTAL *	372,297	$566,800,981		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	181	$5,484,383	$219,375	.04%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,551	$486,438,846	$19,457,487	3.43%
ELECTRIC AND GAS UTILITIES	2,467	$1,804,211,284	$72,167,647	12.73%
WATER AND SANITATION UTILITIES	2,575	$115,657,182	$4,625,829	.82%
TRANSPORTATION COMPANIES	1,576	$32,915,159	$1,316,604	.23%
* GROUP TOTALS *	9,169	$2,439,222,471	$97,567,567	17.21%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	4,320	$513,178,073	$20,491,601	3.62%
PAINT AND GLASS STORES	976	$45,054,693	$1,801,926	.32%
HARDWARE STORES	3,510	$202,630,107	$8,103,138	1.43%
GARDEN SUPPLY STORES	2,059	$46,819,894	$1,871,294	.33%
MOBILE HOME DEALERS	252	$1,611,798	$62,286	.01%
* GROUP TOTALS *	11,117	$809,294,565	$32,330,245	5.70%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,327	$949,044,974	$37,961,793	6.70%
VARIETY STORES	1,439	$422,078,216	$16,882,427	2.98%
MISCELLANEOUS GENERAL MERCHANDISE STORES	3,004	$201,559,415	$8,064,464	1.42%
* GROUP TOTALS *	5,770	$1,572,682,605	$62,908,684	11.10%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	6,412	$676,153,472	$27,065,034	4.78%
MEAT AND FISH MARKETS	211	$521,072	$20,805	.00%
FRUIT AND VEGETABLE MARKETS	84	$804,123	$32,162	.01%
CONFECTIONERY STORES	534	$7,807,779	$312,105	.06%
DAIRY PRODUCT STORES	318	$5,114,127	$204,221	.04%
BAKERIES	543	$4,936,691	$197,459	.03%
MISCELLANEOUS FOOD STORES	1,310	$7,351,221	$293,918	.05%
* GROUP TOTALS *	9,412	$702,688,485	$28,125,704	4.96%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,707	$201,598,969	$8,063,967	1.42%
AUTOMOTIVE PARTS	4,926	$253,434,323	$10,136,727	1.79%
GAS STATIONS	12,272	$349,530,028	$13,990,296	2.47%
RECREATIONAL VEHICLES	2,385	$57,078,846	$2,282,863	.40%
* GROUP TOTALS *	23,290	$861,642,166	$34,473,853	6.08%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	957	$72,361,621	$2,894,110	.51%
WOMEN'S APPAREL STORES	3,410	$170,721,619	$6,828,221	1.20%
FAMILY AND CHILDREN'S APPAREL STORES	1,967	$100,189,824	$4,005,717	.71%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,105	$109,607,124	$4,382,204	.77%
OTHER APPAREL STORES	1,389	$36,825,936	$1,472,576	.26%
* GROUP TOTALS *	9,828	$489,706,124	$19,582,828	3.45%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	3,070	$198,687,302	$7,946,780	1.40%
HOME FURNISHING STORES	2,468	$66,901,028	$2,675,419	.47%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,282	$226,450,036	$9,053,330	1.60%
* GROUP TOTALS *	11,820	$492,038,366	$19,675,529	3.47%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	17,829	$1,009,533,895	$40,352,933	7.12%
DRINKING PLACES	9,956	$236,497,061	$9,450,441	1.67%
* GROUP TOTALS *	27,785	$1,246,030,956	$49,803,374	8.79%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	2,933	$197,712,121	$7,906,751	1.39%
LIQUOR STORES	985	$87,930,115	$3,517,205	.62%
USED MERCHANDISE STORES	8,100	$45,931,383	$1,837,052	.32%
SPORTING GOODS STORES	6,703	$82,112,089	$3,283,419	.58%
BOOKS AND STATIONERY STORES	2,173	$57,919,949	$2,316,002	.41%
JEWELRY STORES	2,548	$107,162,756	$4,285,130	.76%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	8,310	$33,909,510	$1,356,350	.24%
GIFT AND NOVELTY SHOPS	3,421	$56,498,032	$2,258,871	.40%
MAIL ORDER STORES	1,048	$32,867,973	$1,314,723	.23%
VENDING MACHINES	1,107	$45,695,508	$1,826,922	.32%
DIRECT SELLING	7,646	$46,156,173	$1,846,335	.33%
FUEL AND ICE DEALERS	1,562	$78,673,582	$3,146,933	.56%
FLORISTS	2,695	$47,925,833	$1,916,972	.34%
OTHER SPECIALTY SHOPS	15,976	$223,365,037	$8,929,322	1.58%
* GROUP TOTALS *	65,077	$1,143,860,061	$45,741,987	8.07%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,596	$55,369,628	$2,214,644	.39%
HOTELS AND OTHER LODGING PLACES	3,150	$202,059,019	$8,081,672	1.43%
LAUNDRY AND CLEANING	4,235	$74,594,315	$2,982,607	.53%
PHOTOGRAPHIC STUDIOS	2,901	$30,289,377	$1,210,779	.21%
BEAUTY SHOPS	18,957	$97,650,109	$3,904,725	.69%
BARBER SHOPS	4,571	$20,225,792	$808,533	.14%
SHOE REPAIR SHOPS	654	$3,848,815	$153,912	.03%
FUNERAL HOMES	1,789	$43,024,800	$1,720,993	.30%
OTHER PERSONAL SERVICES	2,387	$13,968,099	$558,412	.10%
BUILDING MAINTENANCE	637	$7,088,650	$283,530	.05%
EMPLOYMENT AGENCIES	265	$4,713,743	$188,534	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	6,292	$175,608,409	$7,023,745	1.24%
AUTOMOBILE RENTAL AND STORAGE	502	$20,436,911	$817,437	.14%
AUTOMOBILE REPAIR AND SERVICES	18,006	$260,673,970	$10,424,359	1.84%
ELECTRICAL REPAIR	4,318	$60,540,180	$2,420,966	.43%
WATCH, JEWELRY REPAIR	237	$1,072,624	$42,898	.01%
FURNITURE REPAIR	3,627	$9,432,114	$377,231	.07%
MISCELLANEOUS REPAIR	13,765	$158,855,325	$6,353,748	1.12%
MOTION PICTURE THEATRES	871	$32,448,263	$1,297,895	.23%
AMUSEMENT PARKS AND SERVICES	8,166	$169,351,671	$6,772,096	1.19%
EDUCATION INSTITUTIONS	1,190	$24,368,419	$974,717	.17%
OTHER SERVICES	4,071	$120,502,341	$4,819,601	.85%
* GROUP TOTALS *	104,187	$1,586,122,574	$63,433,034	11.19%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	1,437	$60,909,084	$2,436,353	.43%
FURNITURE AND HOME FURNISHINGS	156	$4,429,629	$177,173	.03%
CONSTRUCTION MATERIALS	6,891	$402,409,252	$16,092,545	2.84%
FARM AND CONSTRUCTION MACHINERY	12,435	$987,185,222	$39,484,824	6.97%
MISCELLANEOUS DURABLE GOODS	1,362	$49,559,117	$1,982,336	.35%
APPAREL, PIECE GOODS	149	$8,565,450	$342,617	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,093	$33,527,872	$1,341,776	.24%
MISCELLANEOUS NONDURABLE GOODS	11,371	$322,987,025	$12,919,068	2.28%
* GROUP TOTALS *	34,894	$1,869,572,651	$74,776,692	13.19%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	2,562	$26,581,006	$1,063,197	.19%
MINING	380	$23,769,493	$950,732	.17%
GENERAL CONTRACTORS	5,173	$72,604,415	$2,904,738	.51%
PLUMBING AND HEATING CONTRACTORS	6,389	$125,867,640	$5,034,863	.89%
PAINTING CONTRACTORS	2,836	$17,202,039	$687,821	.12%
ELECTRICAL CONTRACTORS	4,775	$83,801,174	$3,352,171	.59%
CARPENTRY CONTRACTORS	3,297	$23,286,925	$931,458	.16%
OTHER SPECIAL TRADE CONTRACTORS	4,248	$69,562,451	$2,782,498	.49%
FOOD MANUFACTURERS	682	$10,154,776	$405,966	.07%
APPAREL AND TEXTILE MANUFACTURERS	171	$6,387,966	$255,521	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	882	$26,217,443	$1,048,666	.19%
PUBLISHERS OF BOOKS AND NEWSPAPERS	882	$10,213,731	$408,570	.07%
COMMERCIAL PRINTERS	2,475	$90,049,487	$3,601,703	.64%
NONMETALLIC PRODUCT MANUFACTURERS	1,126	$56,267,838	$2,250,707	.40%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,640	$142,714,297	$5,708,564	1.01%
MISCELLANEOUS MANUFACTURERS	641	$14,997,863	$599,907	.11%
TEMPORARY RETAILERS	2,662	$20,196,136	$808,780	.14%
* GROUP TOTALS *	41,821	$819,874,680	$32,795,862	5.79%
* LATE FILERS * (1)	17,946	$142,441,958	$5,366,247	.95%
** GRAND TOTAL **	372,297	$14,180,662,045	$566,800,981	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
FISCAL YEAR ENDING MARCH, 1984

# COUNTY	UNITS	AMOUNT	# COUNTY	UNITS	AMOUNT
01 ADAIR	1,802	242,943.99	52 JOHNSON	14,824	2,553,494.41
02 ADAMS	991	114,256.85	53 JONES	4,123	569,549.29
03 ALLAMAKEE	2,759	368,041.08	54 KEOKUK	2,658	389,553.45
04 APPANOOSE	3,093	309,557.20	55 KOSSUTH	4,448	682,732.45
05 AUDUBON	1,508	226,199.71	56 LEE	9,024	1,105,638.42
06 BENTON	4,833	647,536.83	57 LINN	36,402	5,177,739.36
07 BLACK HAWK	29,145	3,836,408.75	58 LOUISA	2,984	360,560.52
08 BOONE	5,795	779,186.95	59 LUCAS	2,175	245,446.93
09 BREMER	4,697	657,899.00	60 LYON	2,359	363,228.48
10 BUCHANAN	4,494	565,114.17	61 MADISON	2,701	312,533.96
11 BUENA VISTA	4,350	645,626.18	62 MAHASKA	4,835	656,482.27
12 BUTLER	3,599	471,979.69	63 MARION	6,354	838,158.05
13 CALHOUN	2,571	383,895.23	64 MARSHALL	9,179	1,217,482.91
14 CARROLL	4,426	732,752.93	65 MILLS	2,645	388,477.31
15 CASS	3,748	554,027.65	66 MITCHELL	2,344	321,714.03
16 CEDAR	3,890	617,307.57	67 MONONA	2,363	329,378.83
17 CERRO GORDO	10,395	1,473,586.65	68 MONROE	1,864	271,533.12
18 CHEROKEE	3,368	455,586.52	69 MONTGOMERY	2,906	394,405.02
19 CHICKASAW	3,088	376,697.13	70 MUSCATINE	10,666	1,399,028.92
20 CLARKE	1,767	206,712.09	71 O'BRIEN	3,343	506,432.38
21 CLAY	4,031	594,100.07	72 OSCEOLA	1,509	221,667.16
22 CLAYTON	4,130	582,089.46	73 PAGE	3,548	446,246.03
23 CLINTON	11,640	1,610,614.47	74 PALO ALTO	2,377	358,216.89
24 CRAWFORD	4,176	579,073.75	75 PLYMOUTH	4,713	769,420.55
25 DALLAS	6,546	884,520.96	76 POCAHONTAS	2,073	328,296.20
26 DAVIS	1,665	194,527.85	77 POLK	72,575	11,134,648.45
27 DECATUR	1,717	197,823.34	78 POTTAWATTAMIE	18,441	2,493,115.45
28 DELAWARE	3,659	524,278.28	79 POWESHIEK	4,180	594,462.37
29 DES MOINES	10,227	1,270,167.94	80 RINGGOLD	1,112	135,157.76
30 DICKINSON	3,450	537,545.93	81 SAC	2,569	390,197.39
31 DUBUQUE	17,171	2,434,860.49	82 SCOTT	32,056	5,064,008.51
32 EMMET	2,552	370,169.78	83 SHELBY	2,583	414,564.71
33 FAYETTE	4,768	671,615.73	84 SIOUX	5,733	864,917.54
34 FLOYD	3,724	482,641.90	85 STORY	12,189	1,858,091.49
35 FRANKLIN	2,608	415,000.94	86 TAMA	3,714	524,320.70
36 FREMONT	1,926	302,607.89	87 TAYLOR	1,545	186,222.09
37 GREENE	2,706	368,928.00	88 UNION	2,813	313,520.27
38 GRUNDY	2,840	469,991.29	89 VAN BUREN	1,637	180,206.79
39 GUTHRIE	2,277	305,084.94	90 WAPELLO	9,734	1,088,673.53
40 HAMILTON	3,855	540,826.64	91 WARREN	8,112	1,041,960.57
41 HANCOCK	2,703	421,138.79	92 WASHINGTON	4,433	630,555.73
42 HARDIN	4,672	659,372.85	93 WAYNE	1,481	187,994.57
43 HARRISON	3,452	486,171.10	94 WEBSTER	9,427	1,237,448.92
44 HENRY	4,223	554,760.72	95 WINNEBAGO	2,529	372,753.06
45 HOWARD	1,981	274,295.64	96 WINNESHIEK	3,859	537,274.77
46 HUMBOLDT	2,610	351,648.61	97 WOODBURY	20,791	2,944,982.93
47 IDA	1,881	296,559.70	98 WORTH	1,653	249,643.31
48 IOWA	3,236	516,326.29	99 WRIGHT	3,302	543,184.58
49 JACKSON	4,715	542,328.33	00 MOTOR VEHICLE	34	19,318.84
50 JASPER	8,422	1,072,336.87	TOTALS	606,522	85,857,792.01
51 JEFFERSON	3,721	466,426.02			

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	130	$3,001,336	$120,055	.21%
ELECTRIC AND GAS UTILITIES	89	$35,546,298	$1,421,842	2.50%
WATER AND SANITATION UTILITIES	13	$840,320	$33,612	.06%
TRANSPORTATION COMPANIES	207	$39,430,996	$1,577,241	2.78%
* GROUP TOTALS *	439	$78,818,950	$3,152,750	5.55%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	491	$17,683,497	$707,336	1.25%
PAINT AND GLASS STORES	40	$494,854	$19,794	.03%
HARDWARE STORES	101	$2,055,386	$82,213	.14%
GARDEN SUPPLY STORES	49	$277,336	$11,093	.02%
MOBILE HOME DEALERS	12	$550	$22	.00%
* GROUP TOTALS *	693	$20,511,623	$820,458	1.45%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	23	$44,894,082	$1,795,764	3.16%
VARIETY STORES	20	$1,443,336	$57,733	.10%
MISCELLANEOUS GENERAL MERCHANDISE STORES	19	$569,929	$22,795	.04%
* GROUP TOTALS *	62	$46,907,347	$1,876,292	3.30%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	38	$458,993	$18,360	.03%
MEAT AND FISH MARKETS	10	$14,779	$591	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	8	$199	$8	.00%
DAIRY PRODUCT STORES	4	$68,822	$2,753	.00%
BAKERIES	2	$3,165	$127	.00%
MISCELLANEOUS FOOD STORES	35	$186,220	$7,448	.01%
* GROUP TOTALS *	97	$732,178	$29,287	.05%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	54	$1,066,714	$42,665	.08%
AUTOMOTIVE PARTS	235	$7,783,201	$311,321	.55%
GAS STATIONS	142	$7,623,259	$304,931	.54%
RECREATIONAL VEHICLES	49	$1,043,574	$41,742	.07%
* GROUP TOTALS *	480	$17,516,748	$700,659	1.23%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	13	$53,266	$2,131	.00%
WOMEN'S APPAREL STORES	66	$1,285,199	$51,408	.09%
FAMILY AND CHILDREN'S APPAREL STORES	21	$900,295	$36,011	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	67	$2,541,796	$101,673	.18%
OTHER APPAREL STORES	48	$197,935	$7,917	.01%
* GROUP TOTALS *	215	$4,978,491	$199,140	.35%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	290	$3,812,111	$152,477	.27%
HOME FURNISHING STORES	193	$20,800,431	$831,986	1.47%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	402	$12,685,638	$507,428	.89%
* GROUP TOTALS *	885	$37,298,180	$1,491,891	2.63%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	75	$907,132	$36,282	.06%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	75	$907,132	$36,282	.06%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	26	$1,018,455	$40,739	.07%
LIQUOR STORES	4	$242,765	$9,710	.02%
USED MERCHANDISE STORES	76	$2,147,580	$85,900	.15%
SPORTING GOODS STORES	45	$254,493	$10,181	.02%
BOOKS AND STATIONERY STORES	117	$2,129,182	$85,167	.15%
JEWELRY STORES	64	$1,209,928	$48,381	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	97	$1,116,787	$44,669	.08%
GIFT AND NOVELTY SHOPS	54	$3,865,596	$154,626	.27%
MAIL ORDER STORES	111	$17,543,715	$701,749	1.24%
VENDING MACHINES	135	$3,065,087	$122,598	.22%
DIRECT SELLING	526	$26,781,468	$1,071,255	1.89%
FUEL AND ICE DEALERS	145	$3,810,549	$152,421	.27%
FLORISTS	11	$6,147	$246	.00%
OTHER SPECIALTY SHOPS	823	$52,129,850	$2,085,198	3.67%
* GROUP TOTALS *	2,234	$115,321,602	$4,612,840	8.12%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	296	$6,472,668	$258,903	.46%
HOTELS AND OTHER LODGING PLACES	20	$155,848	$6,234	.01%
LAUNDRY AND CLEANING	161	$7,601,036	$304,039	.54%
PHOTOGRAPHIC STUDIOS	130	$1,224,823	$48,996	.09%
BEAUTY SHOPS	9	$183,191	$7,327	.01%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	1	$1,304	$52	.00%
FUNERAL HOMES	4	$13,349	$533	.00%
OTHER PERSONAL SERVICES	61	$1,715,416	$68,619	.12%
BUILDING MAINTENANCE	86	$3,937,430	$157,498	.28%
EMPLOYMENT AGENCIES	8	$2,008	$81	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	2,506	$119,400,924	$4,775,993	8.41%
AUTOMOBILE RENTAL AND STORAGE	86	$491,318	$19,652	.03%
AUTOMOBILE REPAIR AND SERVICES	109	$8,736,209	$349,450	.62%
ELECTRICAL REPAIR	151	$2,417,901	$96,713	.17%
WATCH, JEWELRY REPAIR	4	$482	$19	.00%
FURNITURE REPAIR	9	$39,148	$1,566	.00%
MISCELLANEOUS REPAIR	352	$6,506,504	$260,284	.46%
MOTION PICTURE THEATRES	47	$973,000	$38,919	.07%
AMUSEMENT PARKS AND SERVICES	90	$523,798	$20,953	.04%
EDUCATION INSTITUTIONS	13	$54,196	$2,168	.00%
OTHER SERVICES	133	$2,816,909	$112,676	.20%
* GROUP TOTALS *	4,276	$163,267,462	$6,530,675	11.50%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	226	$4,572,649	$182,907	.32%
FURNITURE AND HOME FURNISHINGS	116	$2,574,276	$102,973	.18%
CONSTRUCTION MATERIALS	1,962	$64,647,323	$2,585,909	4.55%
FARM AND CONSTRUCTION MACHINERY	4,919	$228,371,799	$9,134,785	16.09%
MISCELLANEOUS DURABLE GOODS	380	$12,261,916	$490,474	.86%
APPAREL, PIECE GOODS	72	$2,367,196	$94,689	.17%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	261	$6,135,707	$245,429	.43%
MISCELLANEOUS NONDURABLE GOODS	1,421	$60,405,018	$2,416,198	4.26%
* GROUP TOTALS *	9,357	$381,335,884	$15,253,364	26.87%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	131	$1,373,000	$54,918	.10%
MINING	42	$2,472,256	$98,888	.17%
GENERAL CONTRACTORS	985	$21,329,858	$853,193	1.50%
PLUMBING AND HEATING CONTRACTORS	302	$8,165,077	$326,608	.58%
PAINTING CONTRACTORS	61	$460,251	$18,412	.03%
ELECTRICAL CONTRACTORS	236	$4,720,438	$188,820	.33%
CARPENTRY CONTRACTORS	106	$403,425	$16,137	.03%
OTHER SPECIAL TRADE CONTRACTORS	905	$17,442,341	$697,686	1.23%
FOOD MANUFACTURERS	264	$15,123,983	$604,958	1.07%
APPAREL AND TEXTILE MANUFACTURERS	183	$4,996,796	$199,870	.35%
FURNITURE, WOOD AND PAPER MANUFACTURERS	648	$23,283,430	$931,340	1.64%
PUBLISHERS OF BOOKS AND NEWSPAPERS	119	$7,251,746	$290,072	.51%
COMMERCIAL PRINTERS	258	$28,842,131	$1,153,682	2.03%
NONMETALLIC PRODUCT MANUFACTURERS	1,321	$62,209,651	$2,488,386	4.38%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,878	$281,959,575	$11,278,996	19.87%
MISCELLANEOUS MANUFACTURERS	789	$60,497,999	$2,419,919	4.26%
TEMPORARY RETAILERS	170	$3,514,181	$115,820	.20%
* GROUP TOTALS *	10,398	$544,046,138	$21,737,705	38.29%
* LATE FILERS *	908	$8,852,195	$334,014	.59%
** GRAND TOTAL **	30,119	$1,420,493,930	$56,775,357	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1984

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,610	$1,223,048
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	3,949	$10,494,911
UTILITIES, COMMUNICATION, AND TRANSPORTATION	2,054	$2,036,807
VENDORS (WHOLESALE AND RETAIL)	3,718	$1,726,441
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	3,934	$1,338,190
SERVICES (OTHER THAN PROFESSIONAL)	2,330	$619,451
MISCELLANEOUS	568	$411,470
** GRAND TOTAL **	19,163	$17,850,318

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1984

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	77	$9,078	JONES	110	$24,839
ADAMS	28	$8,834	KEOKUK	63	$1,453
ALLAMAKEE	125	$9,639	KOSSUTH	134	$23,143
APPANOOSE	58	$76,015	LEE	338	$751,206
AUDUBON	40	$2,202	LINN	1,171	$2,077,822
BENTON	114	$16,307	LOUISA	65	$8,388
BLACK HAWK	889	$1,546,488	LUCAS	44	$41,728
BOONE	142	$38,330	LYON	108	$16,086
BREMER	138	$48,865	MADISON	38	$18,535
BUCHANAN	100	$38,310	MAHASKA	142	$43,491
BUENA VISTA	140	$24,569	MARION	134	$155,290
BUTLER	99	$2,765	MARSHALL	295	$370,277
CALHOUN	56	$12,591	MILLS	50	$11,429
CARROLL	197	$84,975	MITCHELL	114	$16,926
CASS	145	$48,766	MONONA	87	$7,309
CEDAR	114	$10,333	MONROE	78	$26,325
CERRO GORDO	457	$281,844	MONTGOMERY	120	$164,570
CHEROKEE	71	$14,860	MUSCATINE	263	$579,673
CHICKASAW	101	$86,449	OBRIEN	162	$13,760
CLARKE	25	$4,199	OSCEOLA	69	$9,274
CLAY	187	$131,499	PAGE	178	$27,25[illegible]
CLAYTON	123	$54,456	PALO ALTO	80	$9,036
CLINTON	322	$449,667	PLYMOUTH	115	$64,494
CRAWFORD	127	$59,356	POCAHONTAS	95	$30,223
DALLAS	143	$50,474	POLK	2,341	$3,466,135
DAVIS	57	$15,470	POTTAWATTAMIE	511	$155,906
DECATUR	25	$2,790	POWESHIEK	149	$140,290
DELAWARE	94	$26,943	RINGGOLD	27	$630
DES MOINES	361	$256,443	SAC	129	$37,885
DICKINSON	106	$18,961	SCOTT	922	$994,868
DUBUQUE	734	$1,098,118	SHELBY	152	$19,891
EMMET	104	$58,630	SIOUX	221	$77,718
FAYETTE	125	$25,688	STORY	389	$179,126
FLOYD	150	$110,721	TAMA	94	$31,447
FRANKLIN	107	$17,300	TAYLOR	39	$1,546
FREMONT	64	$8,322	UNION	61	$28,547
GREENE	82	$7,074	VAN BUREN	35	$15,437
GRUNDY	111	$24,120	WAPELLO	246	$613,398
GUTHRIE	68	$25,079	WARREN	108	$24,448
HAMILTON	167	$102,082	WASHINGTON	140	$21,390
HANCOCK	88	$36,458	WAYNE	65	$13,417
HARDIN	254	$58,676	WEBSTER	298	$144,042
HARRISON	77	$16,929	WINNEBAGO	117	$227,415
HENRY	133	$55,000	WINNESHIEK	115	$52,973
HOWARD	92	$7,506	WOODBURY	660	$561,635
HUMBOLDT	91	$47,714	WORTH	61	$5,627
IDA	65	$37,230	WRIGHT	130	$49,540
IOWA	89	$338,860			
JACKSON	132	$18,497	OUT OF STATE	5	$2,288
JASPER	199	$296,958			
JEFFERSON	86	$32,141			
JOHNSON	416	$637,552	GRAND TOTAL	19,163	$17,850,318

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending June 30, 1984

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

CPE-25629

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1984

Computed tax during the second quarter of 1984 amounted to $143,506,997, an increase of 6.49 percent from the same quarter in 1983. The number of businesses filing returns decreased from 92,973 to 92,765 or 0.22 percent during the same period. This data indicates a small increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1984, the Services Group showed the largest increase in computed tax with a 9.33 percent increase. The General Merchandise Group followed with an increase of 8.25 percent. The number of businesses showed a decrease of -0.22 percent as compared with an increase of 0.34 percent during the same period in 1983. Seven business groups reported an increase in the number of filers. The General Merchandise and Utilities Groups showed the largest increase with 5.38 percent and 2.96 percent respectively, while Food Dealers (-5.02 percent) and Building Materials (-3.62 percent) Groups showed the largest decrease.

Business Group	# Bus. June 83	# Bus. June 84	% Change Tax	Computed Tax June 83	Computed Tax June 84	% Change Tax
Nonresidents	48	38	-20.83%	53,189	48,091	-9.58%
Utilities	2,264	2,331	2.96	20,739,398	21,133,899	1.90
Building Materials	2,820	2,718	-3.62	8,762,551	9,234,774	5.39
General Merchandise	1,413	1,489	5.38	14,893,628	16,122,295	8.25
Food Dealers	2,391	2,271	-5.02	6,936,027	7,038,509	1.48
Motor Vehicle	5,880	5,716	-2.79	8,493,170	8,699,726	2.43
Apparel	2,444	2,400	-1.80	4,475,680	4,742,470	5.96
Home Furnishings	2,916	2,937	0.72	4,611,626	4,864,687	5.49
Eating and Drinking	7,021	7,026	0.07	12,644,019	13,485,765	6.66
Specialty Retail	15,691	15,721	0.19	10,816,164	11,259,463	4.10
Services	25,698	26,039	1.33	15,496,928	16,942,745	9.33
Wholesale Goods	8,679	8,557	-1.41	18,006,826	19,426,460	7.88
Miscellaneous	10,317	10,353	0.35	7,549,602	8,963,616	18.73
Late Filers	5,391	5,169	-4.12	1,283,874	1,544,497	20.30
TOTALS	92,973	92,765	-0.22%	$134,762,684	$143,506,997	6.49%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING JUNE 30, 1984

Counties	Returns	Taxable Sales	Computed Tax
Adair	351	$ 9,187,734	$ 367,369
Adams	184	4,131,140	165,206
Allamakee	555	13,871,379	554,779
Appanoose	540	13,704,281	548,041
Audubon	322	7,261,360	290,391
Benton	777	17,276,810	690,928
Black Hawk	3,351	170,916,237	6,835,201
Boone	769	23,269,551	930,714
Bremer	783	22,913,497	916,424
Buchanan	740	18,114,283	725,568
Buena Vista	804	27,956,265	1,118,097
Butler	648	12,310,513	492,357
Calhoun	496	10,702,233	428,032
Carroll	826	29,953,197	1,198,054
Cass	729	21,259,308	849,714
Cedar	698	13,675,074	546,838
Cerro Gordo	1,565	72,877,588	2,914,743
Cherokee	584	17,033,436	681,262
Chickasaw	541	12,985,207	519,398
Clarke	314	8,175,067	326,999
Clay	778	28,507,934	1,140,127
Clayton	789	16,367,480	654,519
Clinton	1,562	59,524,829	2,380,780
Crawford	658	17,375,197	694,969
Dallas	937	26,349,378	1,053,768
Davis	320	6,149,793	245,900
Decatur	313	5,125,439	204,982
Delaware	561	15,228,551	609,049
Des Moines	1,210	58,001,299	2,319,925
Dickinson	730	22,092,700	883,604
Dubuque	2,329	112,412,798	4,495,884
Emmet	470	13,672,825	546,848
Fayette	832	24,583,302	983,015
Floyd	680	18,627,608	745,054
Franklin	467	11,502,898	460,065
Fremont	326	7,165,791	286,610
Greene	428	11,722,367	468,836
Grundy	475	11,099,857	443,907
Guthrie	436	8,977,425	359,026
Hamilton	633	17,725,819	708,774
Hancock	457	12,753,943	510,147
Hardin	875	26,263,487	1,050,110
Harrison	528	11,339,029	453,560
Henry	627	20,717,989	828,717
Howard	433	9,175,032	366,938
Humboldt	445	12,874,829	515,233
Ida	335	9,705,281	388,212
Iowa	574	18,088,078	723,526
Jackson	751	18,008,886	720,102
Jasper	1,107	38,688,877	1,547,469

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	576	$ 17,211,305	$ 688,324
Johnson	1,853	108,068,597	4,322,124
Jones	732	18,935,830	757,359
Keokuk	551	8,023,110	320,785
Kossuth	809	25,351,637	1,013,951
Lee	1,258	48,835,279	1,953,015
Linn	4,517	279,876,023	11,193,974
Louisa	333	7,137,655	285,467
Lucas	354	8,943,581	357,643
Lyon	461	8,823,508	352,941
Madison	392	7,554,098	302,166
Mahaska	794	26,286,490	1,051,424
Marion	844	27,410,621	1,096,370
Marshall	1,148	49,602,362	1,983,974
Mills	336	8,525,945	341,012
Mitchell	429	10,229,425	409,145
Monona	454	9,692,250	387,632
Monroe	294	7,416,554	296,642
Montgomery	498	15,527,111	620,633
Muscatine	1,145	47,319,637	1,891,580
O'Brien	692	16,810,842	672,307
Osceola	299	6,188,760	247,525
Page	716	20,297,974	811,862
Palo Alto	423	9,673,654	386,921
Plymouth	792	21,139,381	845,418
Pocahontas	487	10,583,403	423,167
Polk	8,143	638,488,125	25,537,675
Pottawattamie	1,894	85,774,834	3,430,719
Poweshiek	628	23,718,984	949,755
Ringgold	221	3,658,555	146,300
Sac	549	11,968,825	478,639
Scott	3,848	244,782,761	9,789,729
Shelby	574	13,732,549	549,254
Sioux	1,105	28,812,653	1,152,418
Story	1,790	79,703,203	3,187,673
Tama	652	16,207,957	648,230
Taylor	318	4,451,983	177,910
Union	462	14,294,242	571,763
Van Buren	372	3,886,052	155,477
Wapello	1,130	42,681,824	1,700,766
Warren	830	19,431,252	777,157
Washington	834	22,592,439	884,512
Wayne	342	4,492,693	179,693
Webster	1,388	65,472,684	2,618,646
Winnebago	477	12,386,252	495,162
Winneshiek	680	19,058,140	762,118
Woodbury	2,569	146,672,885	5,866,439
Worth	292	5,492,242	219,633
Wright	630	18,296,380	731,609
Nonresidents	38	1,202,313	48,091
Late Filers	5,169	38,643,558	1,544,497
TOTAL	92,765	$3,588,771,298	$143,506,997

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING JUNE, 1984

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$58,467,601	40.74%
25,000 TO 50,000	$17,703,752	12.34%
10,000 TO 25,000	$11,423,865	7.96%
5,000 TO 10,000	$18,656,045	13.00%
2,500 TO 5,000	$11,431,007	7.97%
1,000 TO 2,500	$11,077,613	7.72%
500 TO 1,000	$4,855,276	3.38%
TOWNS UNDER 500	$2,893,034	2.02%
NON-PERMIT	$160,916	.11%
RURAL	$6,786,182	4.73%
OTHERS	$51,706	.04%
TOTALS	$143,506,997	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	23,242	26.97%	$115,322	.08%
25.00 - 49.99	6,052	7.02%	$218,134	.15%
50.00 - 99.99	7,590	8.81%	$551,758	.38%
100.00 - 149.99	4,834	5.61%	$594,744	.41%
150.00 - 199.99	3,590	4.17%	$621,788	.43%
200.00 - 249.99	2,803	3.25%	$625,025	.44%
250.00 - 499.99	9,180	10.65%	$3,331,845	2.32%
500.00 - 999.99	9,956	11.55%	$7,164,533	4.99%
1,000.00 - 1,499.99	5,117	5.94%	$6,267,337	4.37%
1,500.00 - 1,999.99	3,163	3.67%	$5,470,841	3.81%
2,000.00 - 2,499.99	2,026	2.35%	$4,528,726	3.16%
2,500.00 - 2,999.99	1,426	1.65%	$3,893,263	2.71%
3,000.00 - 3,999.99	1,862	2.16%	$6,436,200	4.48%
4,000.00 - 4,999.99	1,169	1.36%	$5,225,293	3.64%
5,000.00 - 9,999.99	2,276	2.64%	$15,872,058	11.06%
10,000.00 - 24,999.99	1,412	1.64%	$21,047,647	14.67%
25,000.00 - 49,999.99	290	.34%	$9,740,921	6.79%
50,000.00 - 99,999.99	103	.12%	$7,009,877	4.88%
100,000.00 & OVER	102	.12%	$44,791,685	31.21%
TOTALS	86,193	100.00%*	$143,506,997	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING JUNE, 1984

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	19,501	22.62%	$1,840,578	.02%	$158,920	.11%
500 - 999	4,872	5.65%	$3,587,574	.04%	$136,316	.09%
1,000 - 1,999	6,165	7.15%	$9,001,019	.10%	$337,592	.24%
2,000 - 2,999	4,306	5.00%	$10,616,315	.12%	$389,846	.27%
3,000 - 3,999	3,120	3.62%	$10,851,180	.12%	$395,030	.28%
4,000 - 4,999	2,464	2.86%	$11,055,199	.13%	$392,899	.27%
5,000 - 9,999	8,040	9.33%	$58,398,681	.66%	$2,021,468	1.41%
10,000 - 24,999	12,116	14.06%	$199,847,833	2.27%	$6,608,680	4.61%
25,000 - 49,999	8,259	9.58%	$294,531,983	3.35%	$9,125,282	6.36%
50,000 - 99,999	6,506	7.55%	$460,697,162	5.24%	$12,599,233	8.78%
100,000 - 249,999	5,664	6.57%	$892,146,540	10.15%	$19,913,700	13.88%
250,000 - 499,999	2,413	2.80%	$840,314,356	9.56%	$16,343,648	11.39%
500,000 - 999,999	1,364	1.58%	$946,559,747	10.77%	$13,767,719	9.59%
1,000,000 & OVER	1,403	1.63%	$5,051,833,099	57.46%	$61,316,664	42.73%
TOTALS	86,193	100.00%*	$8,791,281,266	100.00%*	$143,506,997	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1984

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	116	1.49%	$ 1,200,707	7.74%
Building Materials	172	2.22	249,555	1.61
General Merchandise	15	0.19	456,537	2.94
Food Dealers	25	0.32	15,010	0.10
Motor Vehicle	123	1.59	131,883	0.85
Apparel	51	0.66	43,037	0.28
Home Furnishings	234	3.02	400,899	2.59
Eating and Drinking	22	0.28	9,714	0.06
Specialty Retail	593	7.64	1,156,304	7.45
Services	1,122	14.46	1,963,018	12.65
Wholesale Goods	2,381	30.68	4,169,151	26.87
Miscellaneous	2,659	34.27	5,588,746	36.03
Late Filers	247	3.18	128,974	0.83
TOTAL	7,760	100.00%	$15,513,535	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1983 and 1984

Use Tax	September 1983	September 1984	% Change
Retailers			
Number of Returns	7,572	7,760	2.48%
Computed Tax	$ 13,735,051	$ 15,513,535	12.95%
Motor Vehicle			
Number of Returns	170,335	170,687	0.21%
Computed Tax	$ 21,824,066	$ 25,339,221	16.11%
Consumers			
Number of Returns	4,792	4,837	0.94%
Computed Tax	$ 3,938,785	$ 5,214,455	32.39%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,134	40.39%	$3,773	.02%
25.00 - 49.99	328	4.23%	$11,633	.07%
50.00 - 99.99	478	6.16%	$34,842	.22%
100.00 - 149.99	313	4.03%	$38,425	.25%
150.00 - 199.99	269	3.47%	$46,406	.30%
200.00 - 249.99	197	2.54%	$44,090	.28%
250.00 - 499.99	667	8.60%	$240,042	1.55%
500.00 - 999.99	646	8.32%	$459,794	2.96%
1,000.00 - 1,499.99	337	4.34%	$416,264	2.68%
1,500.00 - 1,999.99	251	3.23%	$428,902	2.76%
2,000.00 - 2,499.99	175	2.26%	$386,248	2.49%
2,500.00 - 2,999.99	115	1.48%	$313,978	2.02%
3,000.00 - 3,999.99	203	2.62%	$705,150	4.55%
4,000.00 - 4,999.99	97	1.25%	$432,671	2.79%
5,000.00 - 9,999.99	263	3.39%	$1,855,721	11.96%
10,000.00 - 24,999.99	192	2.47%	$2,871,357	18.51%
25,000.00 - 49,999.99	50	.64%	$1,788,255	11.53%
50,000.00 - 99,999.99	26	.34%	$1,810,274	11.67%
100,000.00 & OVER	19	.24%	$3,625,710	23.37%
TOTALS	7,760	100.00%*	$15,513,535	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of June 30, 1984, a local option hotel/motel tax is currently imposed in twenty-one cities and in one county in Iowa. The city of Coralville, Iowa implemented a hotel/motel tax on July 1, 1983. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, one jurisdiction has imposed a 4 percent rate and two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending June 30, 1984, a total of $1,206,827.86 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	$ 16,042.76	-1.19%
Ankeny	5%	9,875.93	16.36
Burlington	5%	37,194.37	6.02
Cedar Rapids	5%	148,244.33	6.88
Clive	5%	22,633.07	34.55
Coralville(3)	5%	86,331.35	(2)
Council Bluffs	5%	54,358.80	-4.97
Davenport	5%	113,778.85	20.56
Des Moines	5%	338,738.89	-5.08
Dubuque	5%	57,161.14	-7.38
Indianola	5%	1,361.87	23.80
Iowa City	5%	23,684.61	-5.50
Johnston	5%	15,834.68	48.90
Muscatine	4%	21,360.82	-2.23
Ottumwa	5%	24,196.18	15.06
Polk County	5%	46,862.15	18.87
Sergeant Bluff	3%	1,465.74	5.66
Sioux City	3%	61,753.64	19.07
Urbandale	5%	55,133.02	17.02
Waterloo	5%	39,950.85	-3.02
West Des Moines	5%	28,393.16	10.05
Windsor Heights	5%	2,471.65	1.07
TOTAL		$1,206,827.86	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.
(2) Not comparable to the previous year's quarter.
(3) Effective July 1, 1983.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		38	$1,202,313	$48,091	.03%
ADAIR	COUNTY				
GREENFIELD*		127	$4,977,844	$199,115	.14%
ADAIR		50	$2,155,366	$86,134	.06%
STUART		27	$580,032	$23,198	.02%
BRIDGEWATER		21	$258,126	$10,263	.01%
FONTANELLE		36	$399,954	$15,999	.01%
ORIENT		19	$141,193	$5,648	.00%
NON-PERMIT		2	$47,360	$1,894	.00%
OTHER		69	$627,859	$25,118	.02%
* TOTAL COUNTY *		351	$9,187,734	$367,369	.26%
ADAMS	COUNTY				
CORNING*		118	$3,734,810	$149,353	.10%
PRESCOTT		14	$96,842	$3,873	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		52	$299,488	$11,980	.01%
* TOTAL COUNTY *		184	$4,131,140	$165,206	.12%
ALLAMAKEE	COUNTY				
WAUKON*		199	$6,055,857	$242,226	.17%
LANSING		74	$1,944,277	$77,776	.05%
POSTVILLE		86	$3,659,114	$146,298	.10%
NEW ALBIN		33	$562,311	$22,494	.02%
HARPERS FERRY		27	$287,325	$11,492	.01%
NON-PERMIT		2	$300	$12	.00%
OTHER		134	$1,362,195	$54,481	.04%
* TOTAL COUNTY *		555	$13,871,379	$554,779	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	290	$11,360,483	$454,384	.32%
CINCINNATI	16	$65,250	$2,587	.00%
MORAVIA	39	$393,499	$15,741	.01%
MOULTON	33	$428,000	$17,098	.01%
MYSTIC	26	$121,797	$4,872	.00%
NON-PERMIT	7	$49,938	$1,996	.00%
OTHER	129	$1,285,314	$51,363	.04%
* TOTAL COUNTY *	540	$13,704,281	$548,041	.38%
AUDUBON COUNTY				
AUDUBON*	157	$5,817,782	$232,681	.16%
EXIRA	55	$683,685	$27,328	.02%
KIMBALLTON	26	$338,979	$13,559	.01%
NON-PERMIT	2	$225	$9	.00%
OTHER	82	$420,689	$16,814	.01%
* TOTAL COUNTY *	322	$7,261,360	$290,391	.20%
BENTON COUNTY				
BELLE PLAINE	122	$3,739,545	$149,493	.10%
VINTON*	203	$7,832,800	$313,304	.22%
BLAIRSTOWN	45	$1,073,165	$42,925	.03%
SHELLSBURG	27	$411,788	$16,471	.01%
VAN HORNE	33	$393,274	$15,732	.01%
ATKINS	32	$312,468	$12,500	.01%
GARRISON	22	$118,819	$4,752	.00%
KEYSTONE	38	$1,224,992	$48,999	.03%
MT AUBURN	12	$143,622	$5,745	.00%
NEWHALL	33	$412,944	$16,479	.01%
NORWAY	25	$628,813	$25,150	.02%
URBANA	22	$125,844	$5,033	.00%
WALFORD	14	$172,560	$6,903	.00%
NON-PERMIT	3	$949	$38	.00%
OTHER	146	$685,227	$27,404	.02%
* TOTAL COUNTY *	777	$17,276,810	$690,928	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,937	$121,279,611	$4,850,102	3.38%
CEDAR FALLS	879	$40,978,795	$1,638,549	1.14%
EVANSDALE	95	$1,596,872	$63,867	.04%
ELK RUN HTS	14	$214,233	$8,557	.01%
HUDSON	64	$1,512,502	$60,404	.04%
LA PORTE CITY	106	$1,808,928	$72,362	.05%
DUNKERTON	34	$333,933	$13,344	.01%
JANESVILLE	13	$191,071	$7,645	.01%
GILBERTVILLE	32	$366,378	$14,659	.01%
RAYMOND	18	$382,806	$15,293	.01%
NON-PERMIT	42	$314,311	$12,951	.01%
OTHER	117	$1,936,797	$77,468	.05%
* TOTAL COUNTY *	3,351	$170,916,237	$6,835,201	4.76%
BOONE COUNTY				
BOONE*	433	$17,446,050	$697,780	.49%
MADRID	80	$1,651,081	$66,040	.05%
OGDEN	83	$1,779,780	$71,190	.05%
BOXHOLM	18	$207,188	$8,288	.01%
NON-PERMIT	1	$1,132	$45	.00%
OTHER	154	$2,184,320	$87,371	.06%
* TOTAL COUNTY *	769	$23,269,551	$930,714	.65%
BREMER COUNTY				
WAVERLY*	290	$14,205,719	$568,175	.40%
SUMNER	117	$3,554,828	$142,136	.10%
TRIPOLI	61	$902,632	$36,104	.03%
DENVER	69	$1,439,199	$57,569	.04%
JANESVILLE	21	$379,858	$15,193	.01%
READLYN	43	$893,578	$35,744	.02%
FREDERIKA	10	$73,002	$2,919	.00%
PLAINFIELD	21	$346,897	$13,876	.01%
NON-PERMIT	8	$29,435	$1,177	.00%
OTHER	143	$1,088,349	$43,531	.03%
* TOTAL COUNTY *	783	$22,913,497	$916,424	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	258	$10,531,331	$421,078	.29%
JESUP	79	$2,212,186	$88,485	.06%
FAIRBANK	47	$848,719	$33,943	.02%
HAZLETON	45	$412,934	$16,519	.01%
LAMONT	29	$269,065	$10,760	.01%
WINTHROP	50	$867,665	$35,925	.03%
AURORA	15	$124,022	$4,936	.00%
BRANDON	25	$155,271	$6,213	.00%
QUASQUETON	11	$124,012	$4,960	.00%
ROWLEY	17	$128,685	$5,146	.00%
NON-PERMIT	4	$8,396	$336	.00%
OTHER	160	$2,431,997	$97,267	.07%
* TOTAL COUNTY *	740	$18,114,283	$725,568	.51%
BUENA VISTA COUNTY				
STORM LAKE*	397	$20,056,368	$802,112	.56%
ALTA	83	$2,289,010	$91,560	.06%
ALBERT CITY	39	$997,218	$39,866	.03%
MARATHON	19	$274,835	$10,995	.01%
NEWELL	57	$1,154,370	$46,179	.03%
SIOUX RAPIDS	65	$1,188,525	$47,542	.03%
REMBRANDT	23	$241,494	$9,661	.01%
LINN GROVE	16	$59,221	$2,369	.00%
NON-PERMIT	4	$12,631	$506	.00%
OTHER	101	$1,682,593	$67,307	.05%
* TOTAL COUNTY *	804	$27,956,265	$1,118,097	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	64	$1,042,589	$41,703	.03%
GREENE	77	$2,253,554	$90,143	.06%
PARKERSBURG	92	$1,836,788	$73,472	.05%
SHELL ROCK	64	$662,370	$26,496	.02%
ALLISON*	68	$2,627,561	$105,100	.07%
APLINGTON	50	$1,297,340	$51,893	.04%
DUMONT	40	$1,002,763	$40,067	.03%
NEW HARTFORD	23	$327,767	$13,112	.01%
AREDALE	11	$107,954	$4,294	.00%
BRISTOW	14	$68,991	$2,761	.00%
NON-PERMIT	6	$8,773	$350	.00%
OTHER	139	$1,074,063	$42,966	.03%
* TOTAL COUNTY *	648	$12,310,513	$492,357	.34%
CALHOUN COUNTY				
LAKE CITY	97	$2,881,067	$115,247	.08%
MANSON	88	$2,337,595	$93,503	.07%
ROCKWELL CITY*	118	$3,113,895	$124,493	.09%
LOHRVILLE	33	$218,653	$8,748	.01%
POMEROY	40	$941,680	$37,668	.03%
FARNHAMVILLE	23	$731,591	$29,263	.02%
NON-PERMIT	2	$1,012	$40	.00%
OTHER	95	$476,740	$19,070	.01%
* TOTAL COUNTY *	496	$10,702,233	$428,032	.30%
CARROLL COUNTY				
CARROLL*	384	$21,510,711	$860,377	.60%
COON RAPIDS	69	$1,878,690	$75,145	.05%
MANNING	87	$2,138,013	$85,500	.06%
BREDA	40	$606,376	$24,256	.02%
GLIDDEN	45	$1,335,032	$53,404	.04%
ARCADIA	26	$423,618	$16,946	.01%
DEDHAM	18	$221,932	$8,877	.01%
HALBUR	16	$550,172	$22,006	.02%
TEMPLETON	28	$308,252	$12,329	.01%
NON-PERMIT	2	$16,500	$660	.00%
OTHER	111	$963,901	$38,554	.03%
* TOTAL COUNTY *	826	$29,953,197	$1,198,054	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	363	$16,292,179	$651,042	.45%
ANITA	78	$1,061,994	$42,469	.03%
GRISWOLD	80	$1,581,830	$63,274	.04%
LEWIS	27	$185,375	$7,415	.01%
CUMBERLAND	25	$246,070	$9,843	.01%
MARNE	11	$53,669	$2,146	.00%
MASSENA	37	$859,757	$34,390	.02%
WIOTA	11	$138,725	$5,549	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	97	$839,709	$33,586	.02%
* TOTAL COUNTY *	729	$21,259,308	$849,714	.59%
CEDAR COUNTY				
TIPTON*	176	$5,348,314	$213,885	.15%
DURANT	79	$2,485,095	$99,344	.07%
MECHANICSVILLE	38	$493,308	$19,735	.01%
WEST BRANCH	79	$1,036,450	$41,460	.03%
CLARENCE	51	$812,822	$32,486	.02%
LOWDEN	49	$1,006,805	$40,273	.03%
STANWOOD	43	$540,520	$21,621	.02%
BENNETT	31	$512,634	$20,480	.01%
NON-PERMIT	3	$6,875	$275	.00%
OTHER	149	$1,432,251	$57,279	.04%
* TOTAL COUNTY *	698	$13,675,074	$546,838	.38%
CERRO GORDO COUNTY				
MASON CITY*	969	$56,064,567	$2,242,568	1.56%
CLEAR LAKE	316	$12,653,322	$505,811	.35%
VENTURA	24	$470,032	$18,782	.01%
ROCKWELL	38	$386,683	$15,467	.01%
MESERVEY	21	$126,315	$5,051	.00%
PLYMOUTH	10	$110,256	$4,410	.00%
SWALEDALE	12	$134,515	$5,380	.00%
THORNTON	25	$307,471	$12,299	.01%
NON-PERMIT	6	$33,310	$1,332	.00%
OTHER	144	$2,591,117	$103,643	.07%
* TOTAL COUNTY *	1,565	$72,877,588	$2,914,743	2.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	281	$12,816,361	$512,579	.36%
MARCUS	68	$1,446,957	$57,878	.04%
AURELIA	59	$724,714	$28,986	.02%
CLEGHORN	11	$217,287	$8,691	.01%
MERIDEN	13	$95,726	$3,829	.00%
QUIMBY	26	$731,510	$29,261	.02%
WASHTA	16	$54,727	$2,189	.00%
NON-PERMIT	4	$33,598	$1,344	.00%
OTHER	106	$912,556	$36,505	.03%
* TOTAL COUNTY *	584	$17,033,436	$681,262	.47%
CHICKASAW COUNTY				
NEW HAMPTON*	191	$8,132,955	$325,310	.23%
NASHUA	77	$1,870,364	$74,817	.05%
FREDERICKSBURG	62	$982,657	$39,304	.03%
LAWLER	33	$548,682	$21,947	.02%
ALTA VISTA	19	$403,273	$16,129	.01%
IONIA	18	$225,299	$9,011	.01%
NON-PERMIT	10	$47,244	$1,890	.00%
OTHER	131	$774,733	$30,990	.02%
* TOTAL COUNTY *	541	$12,985,207	$519,398	.36%
CLARKE COUNTY				
OSCEOLA*	211	$7,516,303	$300,653	.21%
MURRAY	32	$203,869	$8,155	.01%
NON-PERMIT	1	$1,382	$55	.00%
OTHER	70	$453,513	$18,136	.01%
* TOTAL COUNTY *	314	$8,175,067	$326,999	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	523	$25,020,750	$1,000,643	.70%
EVERLY	40	$1,265,099	$50,600	.04%
PETERSON	36	$605,031	$24,202	.02%
DICKENS	10	$138,603	$5,544	.00%
FOSTORIA	11	$207,247	$8,290	.01%
GREENVILLE	10	$13,942	$558	.00%
ROYAL	27	$203,238	$8,133	.01%
WEBB	18	$157,360	$6,296	.00%
NON-PERMIT	8	$14,773	$590	.00%
OTHER	95	$881,891	$35,271	.02%
* TOTAL COUNTY *	778	$28,507,934	$1,140,127	.79%
CLAYTON COUNTY				
ELKADER*	118	$5,176,959	$207,078	.14%
GUTTENBERG	96	$2,293,850	$91,712	.06%
MONONA	82	$1,965,277	$78,594	.05%
STRAWBERRY PT	77	$1,355,834	$54,232	.04%
EDGEWOOD	49	$1,090,323	$43,617	.03%
GARNAVILLO	48	$565,778	$22,626	.02%
MARQUETTE	21	$205,263	$8,212	.01%
MCGREGOR	74	$921,073	$36,845	.03%
FARMERSBURG	19	$159,530	$6,381	.00%
LUANA	19	$238,543	$9,542	.01%
VOLGA CITY	18	$125,642	$5,025	.00%
NON-PERMIT	1	$2,608	$104	.00%
OTHER	167	$2,266,800	$90,551	.06%
* TOTAL COUNTY *	789	$16,367,480	$654,519	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	855	$46,883,043	$1,875,123	1.31%
DE WITT	186	$6,541,641	$261,656	.18%
CAMANCHE	97	$1,280,814	$51,236	.04%
DELMAR	13	$110,491	$4,421	.00%
GRAND MOUND	34	$260,101	$10,404	.01%
LOST NATION	49	$445,460	$17,819	.01%
WHEATLAND	43	$954,785	$38,192	.03%
CALAMUS	15	$265,335	$10,613	.01%
CHARLOTTE	15	$364,859	$14,595	.01%
GOOSE LAKE	10	$70,315	$2,814	.00%
LOW MOOR	21	$264,197	$10,560	.01%
NON-PERMIT	14	$27,557	$1,102	.00%
OTHER	210	$2,356,231	$82,245	.06%
* TOTAL COUNTY *	1,562	$59,524,829	$2,380,780	1.66%
CRAWFORD COUNTY				
DENISON*	296	$12,856,976	$514,261	.36%
CHARTER OAK	39	$833,504	$33,339	.02%
DOW CITY	27	$198,041	$7,924	.01%
MANILLA	39	$813,792	$32,552	.02%
SCHLESWIG	53	$712,520	$28,482	.02%
VAIL	26	$167,268	$6,690	.00%
KIRON	25	$329,968	$13,198	.01%
RICKETTS	15	$50,085	$2,004	.00%
WESTSIDE	25	$322,131	$12,885	.01%
NON-PERMIT	1	$0	$0	.00%
OTHER	112	$1,090,912	$43,634	.03%
* TOTAL COUNTY *	658	$17,375,197	$694,969	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	285	$11,468,079	$458,655	.32%
ADEL*	118	$5,729,770	$229,181	.16%
DALLAS CENTER	62	$814,539	$32,584	.02%
DEXTER	31	$533,837	$21,344	.01%
REDFIELD	39	$325,272	$13,009	.01%
WAUKEE	59	$2,315,232	$92,588	.06%
WOODWARD	38	$861,350	$34,402	.02%
DE SOTO	24	$317,203	$12,688	.01%
GRANGER	31	$948,135	$37,925	.03%
MINBURN	18	$175,720	$7,031	.00%
VAN METER	20	$211,778	$8,473	.01%
NON-PERMIT	6	$76,232	$3,050	.00%
OTHER	206	$2,572,231	$102,838	.07%
* TOTAL COUNTY *	937	$26,349,378	$1,053,768	.73%
DAVIS COUNTY				
BLOOMFIELD*	159	$4,899,924	$195,903	.14%
DRAKESVILLE	13	$68,491	$2,739	.00%
PULASKI	13	$139,697	$5,588	.00%
NON-PERMIT	1	$4,245	$170	.00%
OTHER	134	$1,037,436	$41,500	.03%
* TOTAL COUNTY *	320	$6,149,793	$245,900	.17%
DECATUR COUNTY				
LAMONI	86	$1,990,694	$79,626	.06%
LEON*	94	$2,428,209	$97,093	.07%
DAVIS CITY	16	$54,890	$2,197	.00%
DECATUR CITY	15	$208,257	$8,329	.01%
GARDEN GROVE	11	$51,658	$2,067	.00%
GRAND RIVER	15	$80,430	$3,217	.00%
WELDON	12	$60,252	$2,411	.00%
NON-PERMIT	1	$900	$36	.00%
OTHER	63	$250,149	$10,006	.01%
* TOTAL COUNTY *	313	$5,125,439	$204,982	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	231	$10,577,884	$423,081	.29%
EARLVILLE	41	$662,332	$26,495	.02%
EDGEWOOD	10	$106,632	$4,265	.00%
HOPKINTON	35	$634,770	$25,391	.02%
COLESBURG	18	$322,772	$12,859	.01%
DELHI	26	$380,458	$15,218	.01%
GREELEY	15	$220,439	$8,818	.01%
RYAN	21	$153,182	$6,127	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	164	$2,170,082	$86,795	.06%
* TOTAL COUNTY *	561	$15,228,551	$609,049	.42%
DES MOINES COUNTY				
BURLINGTON*	783	$43,977,257	$1,758,972	1.23%
MEDIAPOLIS	80	$2,308,900	$92,355	.06%
WEST BURLINGTON	143	$8,689,030	$347,555	.24%
DANVILLE	32	$946,625	$37,862	.03%
MIDDLETOWN	12	$85,343	$3,413	.00%
NON-PERMIT	8	$15,755	$633	.00%
OTHER	152	$1,978,389	$79,135	.06%
* TOTAL COUNTY *	1,210	$58,001,299	$2,319,925	1.62%
DICKINSON COUNTY				
MILFORD	121	$3,154,853	$126,196	.09%
SPIRIT LAKE*	216	$10,397,890	$415,846	.29%
ARNOLDS PARK	117	$2,013,914	$80,530	.06%
LAKE PARK	60	$1,316,334	$52,656	.04%
OKOBOJI	42	$3,224,063	$128,964	.09%
SUPERIOR	11	$121,639	$4,865	.00%
TERRIL	19	$263,484	$10,537	.01%
NON-PERMIT	2	$7,897	$316	.00%
OTHER	142	$1,592,626	$63,694	.04%
* TOTAL COUNTY *	730	$22,092,700	$883,604	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,610	$92,318,362	$3,692,212	2.57%
CASCADE	89	$2,318,653	$92,747	.06%
DYERSVILLE	161	$7,579,049	$303,061	.21%
EPWORTH	30	$554,254	$22,169	.02%
FARLEY	43	$845,143	$33,806	.02%
BERNARD	19	$183,461	$7,339	.01%
HOLY CROSS	20	$396,489	$15,860	.01%
LUXEMBURG	15	$180,096	$7,203	.01%
NEW VIENNA	26	$583,740	$23,349	.02%
PEOSTA	16	$190,093	$7,604	.01%
WORTHINGTON	23	$997,767	$39,911	.03%
ZWINGLE	11	$60,656	$2,428	.00%
NON-PERMIT	29	$256,073	$10,243	.01%
OTHER	237	$5,948,962	$237,952	.17%
* TOTAL COUNTY *	2,329	$112,412,798	$4,495,884	3.13%
EMMET COUNTY				
ESTHERVILLE*	271	$11,062,462	$442,447	.31%
ARMSTRONG	64	$1,298,904	$51,941	.04%
RINGSTED	28	$647,637	$25,907	.02%
WALLINGFORD	17	$92,469	$3,700	.00%
NON-PERMIT	3	$2,034	$81	.00%
OTHER	87	$569,319	$22,772	.02%
* TOTAL COUNTY *	470	$13,672,825	$546,848	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	288	$11,661,270	$466,290	.32%
FAYETTE	63	$613,273	$24,533	.02%
WEST UNION*	129	$4,842,991	$193,601	.13%
ARLINGTON	18	$339,430	$13,576	.01%
CLERMONT	32	$1,285,921	$51,438	.04%
ELGIN	31	$704,337	$28,174	.02%
HAWKEYE	26	$430,333	$17,208	.01%
MAYNARD	22	$665,853	$26,635	.02%
ST LUCAS	11	$208,631	$8,346	.01%
WADENA	11	$66,463	$2,659	.00%
WAUCOMA	15	$249,337	$9,974	.01%
WESTGATE	14	$88,098	$3,491	.00%
NON-PERMIT	7	$18,589	$743	.00%
OTHER	165	$3,408,776	$136,347	.10%
* TOTAL COUNTY *	832	$24,583,302	$983,015	.68%
FLOYD COUNTY				
CHARLES CITY*	344	$14,512,532	$580,460	.40%
NORA SPRINGS	68	$831,926	$33,274	.02%
ROCKFORD	49	$871,347	$34,853	.02%
FLOYD	17	$379,597	$15,185	.01%
MARBLE ROCK	31	$364,998	$14,599	.01%
RUDD	26	$294,655	$11,783	.01%
NON-PERMIT	1	$10,288	$412	.00%
OTHER	144	$1,362,265	$54,488	.04%
* TOTAL COUNTY *	680	$18,627,608	$745,054	.52%
FRANKLIN COUNTY				
HAMPTON*	232	$8,603,681	$344,142	.24%
ACKLEY	11	$117,004	$4,680	.00%
SHEFFIELD	52	$913,007	$36,509	.03%
COULTER	20	$200,277	$7,978	.01%
GENEVA	11	$125,291	$5,012	.00%
LATIMER	32	$535,781	$21,432	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	109	$1,007,857	$40,312	.03%
* TOTAL COUNTY *	467	$11,502,898	$460,065	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	74	$2,259,128	$90,365	.06%
SIDNEY*	64	$891,588	$35,649	.02%
TABOR	50	$521,003	$20,831	.01%
FARRAGUT	20	$150,904	$6,037	.00%
RANDOLPH	11	$105,196	$4,209	.00%
RIVERTON	14	$145,530	$5,822	.00%
THURMAN	11	$47,686	$1,909	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	82	$3,044,756	$121,788	.08%
* TOTAL COUNTY *	326	$7,165,791	$286,610	.20%
GREENE COUNTY				
JEFFERSON*	207	$8,002,165	$320,037	.22%
CHURDAN	33	$260,220	$10,407	.01%
GRAND JCT	53	$1,101,179	$44,041	.03%
SCRANTON	35	$572,019	$22,880	.02%
PATON	22	$598,497	$23,939	.02%
RIPPEY	18	$198,845	$7,953	.01%
NON-PERMIT	7	$24,564	$982	.00%
OTHER	53	$964,878	$38,597	.03%
* TOTAL COUNTY *	428	$11,722,367	$468,836	.33%
GRUNDY COUNTY				
GRUNDY CENTER*	125	$5,044,485	$201,780	.14%
REINBECK	77	$1,732,995	$69,320	.05%
CONRAD	58	$1,171,019	$46,840	.03%
DIKE	40	$1,202,734	$48,113	.03%
WELLSBURG	42	$1,053,543	$42,068	.03%
BEAMAN	15	$218,883	$8,757	.01%
HOLLAND	20	$122,905	$4,915	.00%
NON-PERMIT	1	$584	$23	.00%
OTHER	97	$552,709	$22,091	.02%
* TOTAL COUNTY *	475	$11,099,857	$443,907	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	113	$3,508,807	$140,352	.10%
PANORA	58	$1,593,194	$63,727	.04%
STUART	67	$1,718,331	$68,736	.05%
BAYARD	31	$493,959	$19,759	.01%
CASEY	31	$342,071	$13,616	.01%
BAGLEY	24	$403,666	$16,146	.01%
JAMAICA	10	$72,371	$2,894	.00%
MENLO	19	$211,614	$8,464	.01%
YALE	15	$195,489	$7,814	.01%
NON-PERMIT	1	$3,150	$126	.00%
OTHER	67	$434,773	$17,392	.01%
* TOTAL COUNTY *	436	$8,977,425	$359,026	.25%
HAMILTON COUNTY				
WEBSTER CITY*	306	$11,289,888	$451,367	.31%
JEWELL	54	$2,220,910	$88,813	.06%
STRATFORD	47	$1,033,375	$41,339	.03%
WILLIAMS	35	$949,783	$37,991	.03%
BLAIRSBURG	14	$164,273	$6,571	.00%
ELLSWORTH	28	$428,933	$17,156	.01%
KAMRAR	16	$116,352	$4,652	.00%
RANDALL	12	$100,801	$4,031	.00%
STANHOPE	21	$258,687	$10,346	.01%
NON-PERMIT	3	$1,017	$40	.00%
OTHER	97	$1,161,800	$46,468	.03%
* TOTAL COUNTY *	633	$17,725,819	$708,774	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	102	$3,164,559	$126,577	.09%
GARNER*	107	$5,297,031	$211,881	.15%
KANAWHA	40	$1,420,134	$56,808	.04%
KLEMME	32	$471,670	$18,867	.01%
CORWITH	24	$773,553	$30,942	.02%
CRYSTAL LAKE	13	$122,932	$4,918	.00%
GOODELL	13	$42,758	$1,710	.00%
WODEN	18	$262,079	$10,476	.01%
FOREST CITY	13	$118,673	$4,746	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$1,080,554	$43,222	.03%
* TOTAL COUNTY *	457	$12,753,943	$510,147	.36%
HARDIN COUNTY				
IOWA FALLS	291	$11,528,105	$460,796	.32%
ACKLEY	93	$1,788,093	$71,489	.05%
ELDORA*	142	$3,824,062	$152,909	.11%
ALDEN	37	$1,281,650	$51,266	.04%
HUBBARD	55	$1,626,793	$65,073	.05%
RADCLIFFE	31	$554,661	$22,184	.02%
NEW PROVIDENCE	11	$244,528	$9,781	.01%
STEAMBOAT ROCK	19	$431,317	$17,253	.01%
UNION	30	$726,609	$29,065	.02%
NON-PERMIT	1	$1,150	$46	.00%
OTHER	165	$4,256,519	$170,248	.12%
* TOTAL COUNTY *	875	$26,263,487	$1,050,110	.73%
HARRISON COUNTY				
DUNLAP	67	$1,285,141	$51,403	.04%
LOGAN*	70	$1,667,969	$66,718	.05%
MISSOURI VALLEY	138	$5,064,776	$202,590	.14%
WOODBINE	63	$1,345,601	$53,822	.04%
MONDAMIN	28	$271,368	$10,855	.01%
PERSIA	22	$120,802	$4,833	.00%
PISGAH	24	$165,045	$6,603	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	116	$1,418,327	$56,736	.04%
* TOTAL COUNTY *	528	$11,339,029	$453,560	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	266	$15,009,240	$600,368	.42%
NEW LONDON	68	$962,600	$38,507	.03%
WAYLAND	40	$616,642	$24,666	.02%
WINFIELD	63	$1,318,245	$52,730	.04%
MT UNION	10	$101,726	$4,069	.00%
OLDS	19	$252,603	$10,104	.01%
SALEM	18	$118,401	$4,736	.00%
NON-PERMIT	3	$30,340	$1,214	.00%
OTHER	140	$2,308,192	$92,323	.06%
* TOTAL COUNTY *	627	$20,717,989	$828,717	.58%
HOWARD COUNTY				
CRESCO*	201	$6,740,396	$269,611	.19%
ELMA	38	$351,785	$14,047	.01%
LIME SPRINGS	34	$390,232	$15,575	.01%
RICEVILLE	17	$410,004	$16,401	.01%
CHESTER	22	$444,134	$17,767	.01%
PROTIVIN	26	$396,783	$15,872	.01%
NON-PERMIT	2	$5,012	$201	.00%
OTHER	93	$436,686	$17,464	.01%
* TOTAL COUNTY *	433	$9,175,032	$366,938	.26%
HUMBOLDT COUNTY				
HUMBOLDT	211	$10,437,864	$417,519	.29%
DAKOTA CITY*	28	$272,314	$10,894	.01%
GILMORE CITY	14	$218,155	$8,727	.01%
LIVERMORE	28	$369,382	$14,776	.01%
BODE	21	$226,313	$9,053	.01%
RENWICK	22	$543,000	$21,721	.02%
THOR	10	$140,948	$5,637	.00%
NON-PERMIT	3	$79,412	$3,408	.00%
OTHER	108	$587,441	$23,498	.02%
* TOTAL COUNTY *	445	$12,874,829	$515,233	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	80	$1,751,434	$70,059	.05%
IDA GROVE*	142	$6,665,776	$266,633	.19%
BATTLE CREEK	41	$456,377	$18,256	.01%
ARTHUR	16	$84,974	$3,398	.00%
GALVA	15	$108,964	$4,359	.00%
NON-PERMIT	3	$5,034	$201	.00%
OTHER	38	$632,722	$25,306	.02%
* TOTAL COUNTY *	335	$9,705,281	$388,212	.27%
IOWA COUNTY				
MARENGO*	110	$3,706,843	$148,276	.10%
NORTH ENGLISH	51	$947,786	$37,912	.03%
WILLIAMSBURG	106	$3,757,242	$150,289	.10%
VICTOR	53	$1,055,721	$42,228	.03%
LADORA	16	$54,286	$2,169	.00%
MILLERSBURG	13	$168,244	$6,729	.00%
PARNELL	11	$79,703	$3,191	.00%
NON-PERMIT	2	$4,864	$195	.00%
OTHER	212	$8,313,389	$332,537	.23%
* TOTAL COUNTY *	574	$18,088,078	$723,526	.50%
JACKSON COUNTY				
MAQUOKETA*	289	$9,607,552	$384,276	.27%
BELLEVUE	113	$2,278,822	$90,969	.06%
PRESTON	55	$2,345,007	$93,790	.07%
SABULA	35	$345,083	$13,803	.01%
ANDREW	13	$175,394	$7,017	.00%
BALDWIN	12	$49,166	$1,965	.00%
LA MOTTE	20	$438,584	$17,518	.01%
MILES	23	$680,829	$27,234	.02%
MONMOUTH	10	$48,501	$1,940	.00%
SPRINGBROOK	10	$118,572	$4,742	.00%
NON-PERMIT	5	$6,711	$268	.00%
OTHER	166	$1,914,665	$76,580	.05%
* TOTAL COUNTY *	751	$18,008,886	$720,102	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	530	$25,090,993	$1,003,559	.70%
COLFAX	78	$4,737,817	$189,509	.13%
MONROE	67	$1,597,658	$63,909	.04%
BAXTER	42	$526,736	$21,067	.01%
KELLOGG	27	$297,251	$11,891	.01%
PRAIRIE CITY	48	$1,784,702	$71,388	.05%
LYNNVILLE	28	$313,969	$12,559	.01%
MINGO	20	$125,343	$5,016	.00%
SULLY	40	$1,780,680	$71,227	.05%
NON-PERMIT	6	$8,242	$330	.00%
OTHER	221	$2,425,486	$97,014	.07%
* TOTAL COUNTY *	1,107	$38,688,877	$1,547,469	1.08%
JEFFERSON COUNTY				
FAIRFIELD*	384	$15,508,966	$620,226	.43%
BATAVIA	23	$154,033	$6,162	.00%
LIBERTYVILLE	15	$147,080	$5,884	.00%
LOCKRIDGE	12	$148,040	$5,921	.00%
PACKWOOD	19	$190,553	$7,623	.01%
NON-PERMIT	1	$2,143	$86	.00%
OTHER	122	$1,060,490	$42,422	.03%
* TOTAL COUNTY *	576	$17,211,305	$688,324	.48%
JOHNSON COUNTY				
IOWA CITY*	1,078	$80,175,144	$3,206,360	2.23%
CORALVILLE	240	$18,042,036	$721,679	.50%
LONE TREE	41	$500,392	$20,014	.01%
OXFORD	30	$363,075	$14,524	.01%
SOLON	54	$1,022,636	$40,896	.03%
HILLS	18	$460,799	$18,433	.01%
NORTH LIBERTY	42	$898,443	$35,936	.03%
SWISHER	26	$603,203	$24,126	.02%
TIFFIN	15	$410,707	$16,428	.01%
NON-PERMIT	23	$75,291	$3,055	.00%
OTHER	286	$5,516,871	$220,673	.15%
* TOTAL COUNTY *	1,853	$108,068,597	$4,322,124	3.01%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	162	$6,740,147	$269,607	.19%
MONTICELLO	204	$7,341,872	$293,678	.20%
OLIN	40	$1,089,021	$43,561	.03%
OXFORD JCT	37	$298,774	$11,951	.01%
WYOMING	36	$546,295	$21,777	.02%
ONSLOW	16	$84,884	$3,396	.00%
NON-PERMIT	1	$12,220	$489	.00%
OTHER	236	$2,822,617	$112,900	.08%
* TOTAL COUNTY *	732	$18,935,830	$757,359	.53%
KEOKUK COUNTY				
KEOTA	62	$661,614	$26,465	.02%
SIGOURNEY*	125	$3,551,913	$142,033	.10%
DELTA	15	$63,451	$2,537	.00%
HEDRICK	46	$380,991	$15,220	.01%
RICHLAND	30	$615,615	$24,624	.02%
WHAT CHEER	51	$444,267	$17,759	.01%
GIBSON	10	$72,247	$2,890	.00%
HARPER	10	$85,166	$3,407	.00%
KESWICK	17	$412,874	$16,515	.01%
OLLIE	13	$41,489	$1,659	.00%
SOUTH ENGLISH	15	$167,579	$6,644	.00%
NON-PERMIT	1	$325	$13	.00%
OTHER	156	$1,525,579	$61,019	.04%
* TOTAL COUNTY *	551	$8,023,110	$320,785	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	324	$17,778,687	$711,048	.50%
BANCROFT	49	$1,740,183	$69,611	.05%
BURT	20	$227,418	$9,096	.01%
LU VERNE	18	$107,076	$4,284	.00%
SWEA CITY	47	$640,372	$25,612	.02%
TITONKA	45	$1,102,069	$44,079	.03%
WESLEY	24	$772,269	$30,887	.02%
WHITTEMORE	37	$579,330	$23,174	.02%
FENTON	28	$270,246	$10,810	.01%
LAKOTA	21	$211,844	$8,474	.01%
LEDYARD	16	$163,402	$6,524	.00%
LONE ROCK	12	$128,931	$5,158	.00%
NON-PERMIT	2	$1,231	$49	.00%
OTHER	166	$1,628,579	$65,145	.05%
* TOTAL COUNTY *	809	$25,351,637	$1,013,951	.71%
LEE COUNTY				
FT MADISON*	348	$15,843,544	$633,618	.44%
KEOKUK	458	$22,893,370	$915,707	.64%
DONNELLSON	60	$1,236,586	$49,271	.03%
MONTROSE	29	$337,171	$13,486	.01%
WEST POINT	55	$1,005,665	$40,230	.03%
ST PAUL	14	$580,705	$23,228	.02%
HOUGHTON	11	$257,831	$10,313	.01%
NON-PERMIT	8	$61,549	$2,472	.00%
OTHER	275	$6,618,858	$264,690	.18%
* TOTAL COUNTY *	1,258	$48,835,279	$1,953,015	1.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,068	$242,280,550	$9,690,347	6.75%
MARION	506	$20,754,874	$830,192	.58%
CENTER POINT	53	$967,525	$38,700	.03%
CENTRAL CITY	57	$438,179	$17,529	.01%
HIAWATHA	99	$2,191,867	$87,659	.06%
LISBON	71	$1,072,000	$42,880	.03%
MT VERNON	103	$3,677,945	$146,973	.10%
COGGON	42	$817,779	$32,708	.02%
FAIRFAX	30	$322,552	$12,903	.01%
SPRINGVILLE	37	$465,153	$18,598	.01%
WALKER	37	$587,609	$23,492	.02%
ALBURNETTE	23	$250,565	$10,023	.01%
ELY	31	$531,375	$21,255	.01%
PALO	19	$230,215	$9,208	.01%
NON-PERMIT	36	$257,235	$10,292	.01%
OTHER	305	$5,030,600	$201,215	.14%
* TOTAL COUNTY *	4,517	$279,876,023	$11,193,974	7.80%
LOUISA COUNTY				
COLUMBUS JCT	72	$2,470,324	$98,786	.07%
WAPELLO*	90	$2,414,807	$96,594	.07%
MORNING SUN	39	$794,276	$31,771	.02%
GRANDVIEW	13	$175,944	$7,038	.00%
LETTS	10	$104,142	$4,165	.00%
OAKVILLE	13	$183,033	$7,321	.01%
NON-PERMIT	2	$2,732	$110	.00%
OTHER	94	$992,397	$39,682	.03%
* TOTAL COUNTY *	333	$7,137,655	$285,467	.20%
LUCAS COUNTY				
CHARITON*	218	$7,171,721	$286,780	.20%
RUSSELL	21	$278,581	$11,129	.01%
LUCAS	12	$62,789	$2,512	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	103	$1,430,490	$57,222	.04%
* TOTAL COUNTY *	354	$8,943,581	$357,643	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	127	$3,927,412	$157,097	.11%
GEORGE	61	$1,233,586	$49,343	.03%
DOON	31	$392,557	$15,704	.01%
INWOOD	53	$1,216,938	$48,672	.03%
LARCHWOOD	45	$566,151	$22,647	.02%
LITTLE ROCK	17	$238,518	$9,541	.01%
LESTER	20	$455,048	$18,201	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	107	$793,298	$31,736	.02%
* TOTAL COUNTY *	461	$8,823,508	$352,941	.25%
MADISON COUNTY				
WINTERSET*	173	$5,805,471	$232,214	.16%
EARLHAM	39	$524,378	$20,976	.01%
MACKSBURG	12	$63,790	$2,552	.00%
ST CHARLES	25	$312,201	$12,486	.01%
TRURO	21	$83,765	$3,352	.00%
NON-PERMIT	2	$1,330	$53	.00%
OTHER	120	$763,163	$30,533	.02%
* TOTAL COUNTY *	392	$7,554,098	$302,166	.21%
MAHASKA COUNTY				
OSKALOOSA*	482	$23,639,096	$945,532	.66%
NEW SHARON	73	$830,318	$33,211	.02%
UNIVERSITY PARK	10	$18,230	$730	.00%
BARNES CITY	15	$78,863	$3,153	.00%
FREMONT	24	$197,749	$7,909	.01%
LEIGHTON	13	$57,639	$2,306	.00%
NON-PERMIT	4	$11,403	$456	.00%
OTHER	173	$1,453,192	$58,127	.04%
* TOTAL COUNTY *	794	$26,286,490	$1,051,424	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	261	$12,358,500	$482,276	.34%
PELLA	263	$10,949,473	$437,985	.31%
PLEASANTVILLE	60	$956,000	$38,242	.03%
BUSSEY	19	$99,086	$3,964	.00%
MELCHER	31	$332,203	$13,289	.01%
NON-PERMIT	3	$2,570	$103	.00%
OTHER	207	$3,012,789	$120,511	.08%
* TOTAL COUNTY *	844	$27,410,621	$1,096,370	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	787	$44,123,885	$1,764,883	1.23%
STATE CENTER	62	$932,115	$37,285	.03%
ALBION	18	$221,433	$8,857	.01%
GILMAN	27	$247,868	$9,916	.01%
MELBOURNE	33	$374,819	$14,988	.01%
LAUREL	18	$206,847	$8,275	.01%
LE GRAND	25	$420,339	$16,814	.01%
LISCOMB	10	$87,306	$3,491	.00%
RHODES	17	$48,235	$1,928	.00%
NON-PERMIT	6	$6,814	$272	.00%
OTHER	145	$2,932,701	$117,265	.08%
* TOTAL COUNTY *	1,148	$49,602,362	$1,983,974	1.38%
MILLS COUNTY				
GLENWOOD*	139	$6,106,102	$244,226	.17%
MALVERN	52	$1,161,155	$46,438	.03%
EMERSON	27	$323,794	$12,953	.01%
HENDERSON	13	$105,108	$4,203	.00%
SILVER CITY	10	$108,628	$4,346	.00%
NON-PERMIT	1	$103	$4	.00%
OTHER	94	$721,055	$28,842	.02%
* TOTAL COUNTY *	336	$8,525,945	$341,012	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	164	$5,213,620	$208,529	.15%
ST ANSGAR	57	$2,304,427	$92,178	.06%
RICEVILLE	35	$476,777	$19,071	.01%
STACYVILLE	35	$975,592	$39,013	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	138	$1,259,009	$50,354	.04%
* TOTAL COUNTY *	429	$10,229,425	$409,145	.29%
MONONA COUNTY				
ONAWA*	152	$5,103,122	$204,116	.14%
MAPLETON	93	$2,567,961	$102,717	.07%
UTE	41	$510,998	$20,438	.01%
WHITING	33	$257,187	$10,286	.01%
BLENCOE	13	$118,260	$4,729	.00%
CASTANA	16	$43,847	$1,755	.00%
MOORHEAD	21	$366,738	$14,624	.01%
SOLDIER	20	$200,320	$8,013	.01%
NON-PERMIT	1	$4,710	$188	.00%
OTHER	64	$519,107	$20,766	.01%
* TOTAL COUNTY *	454	$9,692,250	$387,632	.27%
MONROE COUNTY				
ALBIA*	178	$6,044,699	$241,768	.17%
LOVILIA	29	$238,307	$9,533	.01%
NON-PERMIT	2	$4,838	$193	.00%
OTHER	85	$1,128,710	$45,148	.03%
* TOTAL COUNTY *	294	$7,416,554	$296,642	.21%
MONTGOMERY COUNTY				
RED OAK*	288	$12,777,155	$510,663	.36%
VILLISCA	66	$972,125	$38,856	.03%
STANTON	39	$809,193	$32,368	.02%
ELLIOTT	22	$176,698	$7,068	.00%
NON-PERMIT	1	$1,816	$73	.00%
OTHER	82	$790,124	$31,605	.02%
* TOTAL COUNTY *	498	$15,527,111	$620,633	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	688	$34,541,813	$1,381,410	.96%
WEST LIBERTY	98	$2,758,134	$110,322	.08%
WILTON	94	$5,860,051	$234,352	.16%
ATALISSA	18	$94,688	$3,788	.00%
CONESVILLE	13	$121,866	$4,875	.00%
NICHOLS	21	$514,531	$20,582	.01%
NON-PERMIT	5	$20,762	$830	.00%
OTHER	208	$3,407,792	$135,421	.09%
* TOTAL COUNTY *	1,145	$47,319,637	$1,891,580	1.32%
OBRIEN COUNTY				
SHELDON	227	$9,595,941	$383,759	.27%
HARTLEY	93	$1,841,667	$73,666	.05%
PAULLINA	84	$1,479,645	$59,186	.04%
PRIMGHAR*	58	$1,258,115	$50,280	.04%
SANBORN	67	$1,188,930	$47,557	.03%
SUTHERLAND	43	$633,507	$25,341	.02%
ARCHER	11	$138,426	$5,537	.00%
NON-PERMIT	2	$3,181	$128	.00%
OTHER	107	$671,430	$26,853	.02%
* TOTAL COUNTY *	692	$16,810,842	$672,307	.47%
OSCEOLA COUNTY				
SIBLEY*	141	$4,353,359	$174,112	.12%
ASHTON	27	$360,646	$14,423	.01%
OCHEYEDAN	34	$415,913	$16,637	.01%
MELVIN	18	$493,348	$19,735	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	79	$565,494	$22,618	.02%
* TOTAL COUNTY *	299	$6,188,760	$247,525	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	225	$8,358,831	$334,301	.23%
SHENANDOAH	301	$10,047,141	$401,881	.28%
ESSEX	43	$351,293	$14,051	.01%
BLANCHARD	12	$31,028	$1,241	.00%
BRADDYVILLE	10	$91,548	$3,662	.00%
COIN	16	$122,869	$4,915	.00%
COLLEGE SPRINGS	11	$50,978	$2,040	.00%
NON-PERMIT	5	$15,308	$613	.00%
OTHER	93	$1,228,978	$49,158	.03%
* TOTAL COUNTY *	716	$20,297,974	$811,862	.57%
PALO ALTO COUNTY				
EMMETSBURG*	170	$5,557,945	$222,292	.15%
GRAETTINGER	52	$616,336	$24,651	.02%
RUTHVEN	37	$690,754	$27,629	.02%
WEST BEND	48	$1,682,646	$67,305	.05%
AYRSHIRE	13	$92,706	$3,708	.00%
MALLARD	22	$250,605	$10,023	.01%
NON-PERMIT	3	$1,828	$80	.00%
OTHER	78	$780,834	$31,233	.02%
* TOTAL COUNTY *	423	$9,673,654	$386,921	.27%
PLYMOUTH COUNTY				
LE MARS*	320	$13,902,972	$555,988	.39%
AKRON	70	$1,397,697	$55,908	.04%
KINGSLEY	79	$1,533,779	$61,351	.04%
REMSEN	85	$2,207,077	$88,284	.06%
MERRILL	37	$382,042	$15,280	.01%
BRUNSVILLE	12	$88,698	$3,549	.00%
HINTON	24	$543,621	$21,742	.02%
OYENS	12	$71,798	$2,872	.00%
NON-PERMIT	7	$22,173	$887	.00%
OTHER	146	$989,524	$39,557	.03%
* TOTAL COUNTY *	792	$21,139,381	$845,418	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	47	$807,158	$32,287	.02%
LAURENS	103	$2,297,975	$91,859	.06%
POCAHONTAS*	140	$4,814,870	$192,486	.13%
GILMORE CITY	19	$642,486	$25,695	.02%
ROLFE	47	$924,239	$36,971	.03%
HAVELOCK	14	$222,510	$8,901	.01%
PALMER	23	$257,074	$10,284	.01%
VARINA	10	$45,016	$1,800	.00%
NON-PERMIT	1	$244	$10	.00%
OTHER	83	$571,831	$22,874	.02%
* TOTAL COUNTY *	487	$10,583,403	$423,167	.29%
POLK COUNTY				
DES MOINES*	6,103	$532,741,685	$21,308,049	14.85%
WEST DES MOINES	756	$61,236,904	$2,449,418	1.71%
URBANDALE	168	$5,530,312	$221,216	.15%
ALTOONA	154	$7,525,876	$300,982	.21%
ANKENY	378	$18,155,162	$726,144	.51%
CLIVE	28	$2,386,843	$95,458	.07%
GRIMES	79	$2,510,923	$100,434	.07%
MITCHELLVILLE	41	$417,347	$16,695	.01%
POLK CITY	44	$510,072	$20,404	.01%
BONDURANT	45	$341,706	$13,673	.01%
ELKHART	11	$120,454	$4,819	.00%
PLEASANT HILL	10	$603,866	$24,154	.02%
RUNNELLS	33	$474,256	$18,971	.01%
JOHNSTON	58	$1,267,793	$50,712	.04%
ALLEMAN	11	$204,664	$8,161	.01%
NON-PERMIT	104	$936,799	$37,470	.03%
OTHER	120	$3,523,463	$140,915	.10%
* TOTAL COUNTY *	8,143	$638,488,125	$25,537,675	17.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,093	$63,662,524	$2,546,329	1.77%
AVOCA	91	$3,799,743	$151,989	.11%
CARTER LAKE	53	$1,522,463	$60,900	.04%
OAKLAND	83	$1,424,654	$56,924	.04%
CARSON	34	$279,052	$11,161	.01%
NEOLA	42	$804,210	$32,169	.02%
WALNUT	42	$591,223	$23,647	.02%
CRESCENT	20	$497,716	$19,910	.01%
HANCOCK	15	$140,893	$5,612	.00%
MACEDONIA	18	$855,779	$34,230	.02%
MINDEN	34	$531,604	$21,265	.01%
TREYNOR	33	$623,640	$24,927	.02%
UNDERWOOD	30	$531,815	$21,273	.01%
NON-PERMIT	12	$20,280	$811	.00%
OTHER	294	$10,489,238	$419,572	.29%
* TOTAL COUNTY *	1,894	$85,774,834	$3,430,719	2.39%
POWESHIEK COUNTY				
GRINNELL	271	$15,188,740	$608,547	.42%
BROOKLYN	74	$3,491,383	$139,656	.10%
MONTEZUMA*	105	$2,588,797	$103,553	.07%
VICTOR	10	$509,378	$20,376	.01%
DEEP RIVER	18	$188,541	$7,543	.01%
MALCOM	18	$220,101	$8,805	.01%
NON-PERMIT	1	$3,005	$120	.00%
OTHER	131	$1,529,039	$61,155	.04%
* TOTAL COUNTY *	628	$23,718,984	$949,755	.66%
RINGGOLD COUNTY				
MOUNT AYR*	103	$2,875,669	$114,983	.08%
DIAGONAL	21	$152,249	$6,090	.00%
ELLSTON	10	$100,202	$4,007	.00%
KELLERTON	16	$104,114	$4,165	.00%
TINGLEY	13	$88,482	$3,540	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	58	$337,839	$13,515	.01%
* TOTAL COUNTY *	221	$3,658,555	$146,300	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	143	$4,113,167	$164,527	.11%
LAKE VIEW	75	$1,966,634	$78,563	.05%
ODEBOLT	64	$972,329	$38,890	.03%
EARLY	29	$940,075	$37,604	.03%
SCHALLER	41	$874,143	$34,969	.02%
WALL LAKE	43	$1,079,452	$43,179	.03%
AUBURN	26	$353,009	$14,122	.01%
LYTTON	27	$263,028	$10,523	.01%
NON-PERMIT	4	$11,198	$447	.00%
OTHER	97	$1,395,790	$55,815	.04%
* TOTAL COUNTY *	549	$11,968,825	$478,639	.33%
SCOTT COUNTY				
DAVENPORT*	2,459	$178,627,101	$7,143,571	4.98%
BETTENDORF	594	$48,385,006	$1,935,367	1.35%
BUFFALO	38	$479,869	$19,190	.01%
LE CLAIRE	82	$853,082	$34,105	.02%
BLUE GRASS	66	$1,316,172	$52,641	.04%
ELDRIDGE	118	$4,815,549	$192,607	.13%
PRINCETON	29	$591,072	$23,642	.02%
WALCOTT	67	$2,925,548	$117,020	.08%
DIXON	17	$133,059	$5,324	.00%
DONAHUE	13	$309,611	$12,386	.01%
LONG GROVE	14	$94,035	$3,763	.00%
MCCAUSLAND	23	$166,729	$6,667	.00%
NEW LIBERTY	11	$37,067	$1,483	.00%
RIVERDALE	13	$273,998	$10,961	.01%
NON-PERMIT	53	$669,029	$26,765	.02%
OTHER	251	$5,105,834	$204,237	.14%
* TOTAL COUNTY *	3,848	$244,782,761	$9,789,729	6.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY	COUNTY				
HARLAN*		263	$10,213,305	$408,515	.28%
ELK HORN		34	$422,807	$16,912	.01%
SHELBY		32	$386,268	$15,416	.01%
DEFIANCE		26	$244,737	$9,790	.01%
EARLING		35	$298,726	$11,949	.01%
IRWIN		35	$474,564	$18,986	.01%
PANAMA		20	$174,455	$6,980	.00%
PORTSMOUTH		14	$145,496	$5,819	.00%
WESTPHALIA		13	$123,278	$4,931	.00%
NON-PERMIT		1	$9,270	$371	.00%
OTHER		101	$1,239,643	$49,585	.03%
* TOTAL COUNTY *		574	$13,732,549	$549,254	.38%
SIOUX	COUNTY				
HAWARDEN		124	$3,108,738	$124,298	.09%
ALTON		53	$1,370,918	$54,837	.04%
HULL		74	$1,247,793	$49,911	.03%
ORANGE CITY*		159	$5,396,719	$215,867	.15%
ROCK VALLEY		134	$5,092,275	$203,688	.14%
SIOUX CENTER		210	$7,646,837	$305,867	.21%
BOYDEN		42	$813,065	$32,506	.02%
HOSPERS		46	$783,965	$31,357	.02%
IRETON		40	$1,200,214	$48,008	.03%
GRANVILLE		23	$212,009	$8,480	.01%
MAURICE		14	$43,155	$1,726	.00%
NON-PERMIT		9	$41,442	$1,659	.00%
OTHER		177	$1,855,523	$74,214	.05%
* TOTAL COUNTY *		1,105	$28,812,653	$1,152,418	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	972	$60,298,663	$2,411,617	1.68%
NEVADA*	201	$8,235,410	$329,344	.23%
STORY CITY	111	$3,726,059	$148,993	.10%
CAMBRIDGE	16	$133,807	$5,347	.00%
COLO	31	$435,188	$17,406	.01%
MAXWELL	34	$356,199	$14,247	.01%
ROLAND	41	$460,247	$18,408	.01%
SLATER	45	$1,649,844	$65,996	.05%
ZEARING	34	$438,047	$17,523	.01%
COLLINS	16	$128,500	$5,139	.00%
GILBERT	22	$151,933	$6,079	.00%
HUXLEY	54	$976,311	$39,051	.03%
MCCALLSBURG	18	$81,679	$3,268	.00%
NON-PERMIT	19	$34,141	$1,366	.00%
OTHER	176	$2,597,175	$103,889	.07%
* TOTAL COUNTY *	1,790	$79,703,203	$3,187,673	2.22%
TAMA COUNTY				
TAMA	126	$4,166,696	$166,624	.12%
DYSART	54	$1,143,753	$45,752	.03%
TOLEDO*	107	$5,522,248	$220,863	.15%
TRAER	89	$1,895,043	$75,800	.05%
GARWIN	26	$297,951	$11,917	.01%
GLADBROOK	54	$1,296,004	$51,843	.04%
CHELSEA	27	$580,741	$23,229	.02%
CLUTIER	16	$139,755	$5,591	.00%
ELBERON	10	$98,272	$3,930	.00%
LINCOLN	13	$307,645	$12,287	.01%
NON-PERMIT	3	$15,925	$637	.00%
OTHER	127	$743,924	$29,757	.02%
* TOTAL COUNTY *	652	$16,207,957	$648,230	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	111	$1,999,077	$79,915	.06%
LENOX	72	$1,780,312	$71,096	.05%
CLEARFIELD	29	$252,316	$10,091	.01%
NEW MARKET	23	$104,857	$4,194	.00%
BLOCKTON	16	$86,001	$3,439	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	67	$229,420	$9,175	.01%
* TOTAL COUNTY *	318	$4,451,983	$177,910	.12%
UNION COUNTY				
CRESTON*	318	$13,179,889	$527,191	.37%
AFTON	46	$634,237	$25,368	.02%
LORIMOR	20	$149,993	$6,001	.00%
NON-PERMIT	2	$4,245	$170	.00%
OTHER	76	$325,878	$13,033	.01%
* TOTAL COUNTY *	462	$14,294,242	$571,763	.40%
VAN BUREN COUNTY				
KEOSAUQUA*	68	$1,186,033	$47,444	.03%
BONAPARTE	28	$431,137	$17,235	.01%
FARMINGTON	56	$676,173	$27,048	.02%
MILTON	29	$161,145	$6,446	.00%
BIRMINGHAM	20	$162,918	$6,517	.00%
CANTRIL	21	$128,349	$5,133	.00%
STOCKPORT	16	$195,187	$7,798	.01%
NON-PERMIT	3	$3,477	$186	.00%
OTHER	131	$941,633	$37,670	.03%
* TOTAL COUNTY *	372	$3,886,052	$155,477	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	812	$39,458,058	$1,571,931	1.10%
ELDON	51	$653,237	$26,012	.02%
EDDYVILLE	37	$462,100	$18,485	.01%
AGENCY	31	$363,422	$14,539	.01%
BLAKESBURG	19	$141,226	$5,651	.00%
NON-PERMIT	4	$12,866	$514	.00%
OTHER	176	$1,590,915	$63,634	.04%
* TOTAL COUNTY *	1,130	$42,681,824	$1,700,766	1.19%
WARREN COUNTY				
INDIANOLA*	325	$13,032,873	$521,265	.36%
CARLISLE	87	$1,642,180	$65,686	.05%
NORWALK	76	$1,223,257	$48,926	.03%
MILO	24	$201,369	$8,053	.01%
HARTFORD	25	$105,723	$4,226	.00%
LACONA	26	$318,047	$12,723	.01%
MARTENSDALE	13	$134,018	$5,359	.00%
NEW VIRGINIA	20	$165,115	$6,607	.00%
NON-PERMIT	3	$1,858	$74	.00%
OTHER	231	$2,606,812	$104,238	.07%
* TOTAL COUNTY *	830	$19,431,252	$777,157	.54%
WASHINGTON COUNTY				
WASHINGTON*	338	$13,592,247	$543,581	.38%
KALONA	128	$3,724,665	$148,980	.10%
BRIGHTON	38	$445,267	$17,811	.01%
RIVERSIDE	33	$489,151	$19,565	.01%
WELLMAN	63	$1,566,893	$62,674	.04%
AINSWORTH	20	$314,160	$12,568	.01%
CRAWFORDSVILLE	23	$219,826	$8,793	.01%
WEST CHESTER	11	$38,116	$1,525	.00%
NON-PERMIT	3	$44,892	$1,796	.00%
OTHER	177	$2,157,222	$67,219	.05%
* TOTAL COUNTY *	834	$22,592,439	$884,512	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	108	$2,209,166	$88,360	.06%
SEYMOUR	40	$450,044	$18,002	.01%
ALLERTON	38	$268,562	$10,742	.01%
HUMESTON	47	$834,381	$33,376	.02%
LINEVILLE	12	$143,792	$5,753	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	97	$586,748	$23,460	.02%
* TOTAL COUNTY *	342	$4,492,693	$179,693	.13%
WEBSTER COUNTY				
FT DODGE*	891	$55,941,241	$2,237,577	1.56%
GOWRIE	67	$1,436,915	$57,288	.04%
DAYTON	42	$1,025,874	$41,034	.03%
LEHIGH	25	$523,311	$20,932	.01%
OTHO	13	$52,410	$2,096	.00%
BADGER	19	$198,630	$7,946	.01%
CALLENDAR	20	$225,018	$9,000	.01%
CLARE	12	$113,812	$4,553	.00%
DUNCOMBE	16	$257,625	$10,307	.01%
HARCOURT	21	$607,414	$24,296	.02%
MOORLAND	13	$124,413	$4,977	.00%
VINCENT	13	$269,610	$10,784	.01%
NON-PERMIT	10	$33,116	$1,327	.00%
OTHER	226	$4,663,295	$186,529	.13%
* TOTAL COUNTY *	1,388	$65,472,684	$2,618,646	1.82%
WINNEBAGO COUNTY				
FOREST CITY*	145	$3,930,296	$157,144	.11%
BUFFALO CENTER	69	$2,192,774	$87,604	.06%
LAKE MILLS	108	$2,974,148	$118,861	.08%
THOMPSON	31	$1,084,286	$43,374	.03%
LELAND	14	$71,627	$2,865	.00%
RAKE	22	$252,711	$10,108	.01%
NON-PERMIT	1	$1,353	$54	.00%
OTHER	87	$1,879,057	$75,152	.05%
* TOTAL COUNTY *	477	$12,386,252	$495,162	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	319	$13,277,037	$530,944	.37%
CALMAR	51	$1,474,555	$58,980	.04%
OSSIAN	54	$904,466	$36,177	.03%
FT. ATKINSON	33	$444,180	$17,768	.01%
RIDGEWAY	20	$152,527	$6,099	.00%
SPILLVILLE	21	$365,163	$14,580	.01%
NON-PERMIT	1	$1,320	$53	.00%
OTHER	181	$2,438,892	$97,517	.07%
* TOTAL COUNTY *	680	$19,058,140	$762,118	.53%
WOODBURY COUNTY				
SIOUX CITY*	2,007	$137,759,652	$5,509,923	3.84%
MOVILLE	57	$2,424,266	$96,953	.07%
ANTHON	52	$717,681	$28,712	.02%
CORRECTIONVILLE	62	$632,814	$25,314	.02%
DANBURY	31	$541,048	$21,638	.02%
SERGEANT BLUFF	49	$985,789	$39,433	.03%
SLOAN	40	$682,009	$27,280	.02%
CUSHING	23	$99,285	$3,970	.00%
HORNICK	13	$222,265	$8,880	.01%
LAWTON	25	$326,633	$13,066	.01%
OTO	12	$130,434	$5,217	.00%
PIERSON	28	$375,829	$15,033	.01%
SALIX	14	$231,330	$9,253	.01%
SMITHLAND	14	$119,231	$4,769	.00%
NON-PERMIT	31	$428,463	$17,155	.01%
OTHER	111	$996,156	$39,843	.03%
* TOTAL COUNTY *	2,569	$146,672,885	$5,866,439	4.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	52	$577,616	$23,106	.02%
NORTHWOOD*	99	$3,437,573	$137,444	.10%
FERTILE	17	$235,379	$9,413	.01%
GRAFTON	19	$348,068	$13,924	.01%
HANLONTOWN	10	$115,617	$4,625	.00%
JOICE	12	$87,731	$3,509	.00%
KENSETT	19	$208,963	$8,359	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$481,295	$19,253	.01%
* TOTAL COUNTY *	292	$5,492,242	$219,633	.15%
WRIGHT COUNTY				
CLARION*	167	$5,352,526	$214,002	.15%
EAGLE GROVE	148	$4,660,036	$186,406	.13%
BELMOND	126	$5,354,118	$214,015	.15%
DOWS	41	$537,460	$21,499	.01%
GOLDFIELD	40	$461,656	$18,464	.01%
ROWAN	16	$157,495	$6,302	.00%
WOOLSTOCK	12	$733,172	$29,327	.02%
NON-PERMIT	2	$1,516	$61	.00%
OTHER	78	$1,038,401	$41,533	.03%
* TOTAL COUNTY *	630	$18,296,380	$731,609	.51%
* LATE FILERS *	5,169	$38,643,558	$1,544,497	1.08%
** GRAND TOTAL **	92,765	$3,588,771,298	$143,506,997	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	38	$48,091
* TOTAL *	38	$48,091

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$29,654
BLDG. MTL.	18	$40,298
GEN. MDSE.	6	$15,195
FOOD	7	$11,785
MOTOR VEH.	24	$24,727
APPAREL	6	$5,344
HOME FURN.	8	$3,284
EAT DRINK	23	$36,474
SPECIALTY	51	$17,793
SERVICES	113	$33,205
WHOLESALE	38	$88,952
MISC.	46	$60,658
* TOTAL *	351	$367,369

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	6	$9,393
GEN. MDSE.	7	$15,713
FOOD		
MOTOR VEH.	16	$18,423
APPAREL	5	$840
HOME FURN.		
EAT DRINK	17	$11,540
SPECIALTY	31	$12,790
SERVICES	55	$14,780
WHOLESALE	21	$29,203
MISC.	26	$52,524
* TOTAL *	184	$165,206

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$29,542	14	$94,486	19	$124,028
BLDG. MTL.			19	$33,276	19	$33,276
GEN. MDSE.	8	$31,542	5	$6,510	13	$38,052
FOOD	5	$28,396	9	$11,186	14	$39,582
MOTOR VEH.	19	$24,209	23	$17,549	42	$41,758
APPAREL	8	$9,998	8	$3,675	16	$13,673
HOME FURN.	7	$6,035	6	$2,206	13	$8,241
EAT DRINK	14	$15,478	36	$33,341	50	$48,819
SPECIALTY	27	$16,285	56	$13,072	83	$29,357
SERVICES	69	$26,680	105	$31,484	174	$58,164
WHOLESALE	12	$31,610	33	$47,685	45	$79,295
MISC.	25	$22,451	42	$18,083	67	$40,534
* TOTAL *	199	$242,226	356	$312,553	555	$554,779

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,445	12	$30,145	18	$106,590
BLDG. MTL.	10	$27,181	8	$5,555	18	$32,736
GEN. MDSE.	10	$67,223			10	$67,223
FOOD	9	$41,058	8	$3,165	17	$44,223
MOTOR VEH.	25	$31,705	17	$7,991	42	$39,696
APPAREL	10	$17,302			10	$17,302
HOME FURN.	10	$13,313			10	$13,313
EAT DRINK	21	$33,352	21	$9,972	42	$43,324
SPECIALTY	58	$25,203	53	$2,765	111	$27,968
SERVICES	88	$39,973	75	$11,373	163	$51,346
WHOLESALE	19	$44,139	21	$15,992	40	$60,131
MISC.	24	$37,490	35	$6,699	59	$44,189
* TOTAL *	290	$454,384	250	$93,657	540	$548,041

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$3,420	8	$3,420
BLDG. MTL.	6	$7,443	8	$3,969	14	$11,412
GEN. MDSE.						
FOOD	5	$10,864			5	$10,864
MOTOR VEH.	6	$14,294	9	$5,446	15	$19,740
APPAREL	7	$8,110			7	$8,110
HOME FURN.	9	$17,712			9	$17,712
EAT DRINK	10	$14,572	15	$8,246	25	$22,818
SPECIALTY	21	$18,852	28	$1,767	49	$20,619
SERVICES	45	$22,963	46	$11,668	91	$34,631
WHOLESALE	16	$30,626	21	$13,377	37	$44,003
MISC.	32	$87,245	30	$9,817	62	$97,062
* TOTAL *	157	$232,681	165	$57,710	322	$290,391

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					19	$28,363
BLDG. MTL.			5	$19,387	24	$19,456
GEN. MDSE.			6	$16,067	6	$2,203
FOOD	5	$9,837			15	$14,494
MOTOR VEH.	10	$25,440	18	$21,409	26	$18,067
APPAREL	8	$8,546	7	$15,538		
HOME FURN.			7	$15,718	9	$5,130
EAT DRINK	13	$14,608	16	$28,443	34	$19,052
SPECIALTY	14	$6,432	34	$18,602	65	$22,636
SERVICES	32	$11,366	55	$19,581	140	$31,812
WHOLESALE	13	$11,874	18	$39,167	62	$55,819
MISC.	26	$61,292	37	$119,392	53	$11,197
* TOTAL *	121	$149,395	203	$313,304	453	$228,229

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$28,363
BLDG. MTL.	29	$38,843
GEN. MDSE.	12	$18,270
FOOD	20	$24,331
MOTOR VEH.	54	$64,916
APPAREL	15	$24,084
HOME FURN.	16	$20,848
EAT DRINK	63	$62,103
SPECIALTY	113	$47,670
SERVICES	227	$62,759
WHOLESALE	93	$106,860
MISC.	116	$191,881
* TOTAL *	777	$690,928

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$698,313	8	$203,778		
BLDG. MTL.	60	$197,108	19	$137,835		
GEN. MDSE.	27	$887,678	11	$163,593		
FOOD	54	$237,478	28	$76,660		
MOTOR VEH.	131	$250,797	60	$123,883	5	$4,510
APPAREL	65	$132,520	37	$95,317		
HOME FURN.	78	$183,712	34	$79,902		
EAT DRINK	164	$412,455	79	$243,369	11	$14,368
SPECIALTY	374	$345,969	225	$161,981	21	$5,739
SERVICES	579	$632,313	241	$187,900	30	$14,472
WHOLESALE	170	$544,823	57	$87,527	9	$2,396
MISC.	218	$326,936	78	$75,884	19	$22,382
* TOTAL *	1,937	$4,850,102	877	$1,637,629	95	$63,867

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$30,341	38	$932,432
BLDG. MTL.	14	$40,391	93	$375,334
GEN. MDSE.	7	$8,706	45	$1,059,977
FOOD	9	$15,357	91	$329,495
MOTOR VEH.	25	$19,785	221	$398,975
APPAREL			102	$227,837
HOME FURN.	11	$4,477	123	$268,091
EAT DRINK	33	$29,245	287	$699,437
SPECIALTY	59	$28,044	679	$541,733
SERVICES	132	$41,597	982	$876,282
WHOLESALE	45	$39,332	281	$674,078
MISC.	94	$26,328	409	$451,530
* TOTAL *	442	$283,603	3,351	$6,835,201

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$116,092	14	$55,419	23	$171,511
BLDG. MTL.	17	$38,040	13	$18,316	30	$56,356
GEN. MDSE.	9	$76,440			9	$76,440
FOOD	10	$48,095	12	$11,983	22	$60,078
MOTOR VEH.	29	$55,531	25	$15,999	54	$71,530
APPAREL	13	$20,191			13	$20,191
HOME FURN.	14	$51,488	11	$3,056	25	$54,544
EAT DRINK	33	$69,891	18	$9,803	51	$79,694
SPECIALTY	87	$43,298	65	$8,360	152	$51,658
SERVICES	132	$58,859	98	$19,373	230	$78,232
WHOLESALE	31	$73,195	28	$30,373	59	$103,568
MISC.	49	$46,660	52	$60,252	101	$106,912
* TOTAL *	433	$697,780	336	$232,934	769	$930,714

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$50,856	19	$50,856
BLDG. MTL.	7	$33,880	19	$28,960	26	$62,840
GEN. MDSE.	9	$57,935	10	$12,391	19	$70,326
FOOD	7	$29,802	12	$14,514	19	$44,316
MOTOR VEH.	27	$39,500	24	$27,878	51	$67,378
APPAREL	14	$25,845	9	$1,872	23	$27,717
HOME FURN.	9	$14,164	16	$4,781	25	$18,945
EAT DRINK	21	$47,206	28	$20,355	49	$67,561
SPECIALTY	53	$38,010	93	$18,790	146	$56,800
SERVICES	85	$122,479	141	$45,927	226	$168,406
WHOLESALE	20	$66,501	43	$95,616	63	$162,117
MISC.	38	$92,853	83	$29,993	117	$119,162
* TOTAL *	290	$568,175	493	$348,249	783	$916,424

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

BUCHANAN CLASS	INDEPENDENCE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$82,436	19	$35,786	24	$118,222
BLDG. MTL.	8	$25,704	18	$28,380	26	$54,084
GEN. MDSE.	7	$39,135	5	$5,249	12	$44,384
FOOD	5	$33,058	9	$4,776	14	$37,834
MOTOR VEH.	18	$25,017	31	$35,468	49	$60,485
APPAREL	7	$31,956			7	$31,956
HOME FURN.	8	$4,542	15	$6,583	23	$11,125
EAT DRINK	23	$38,195	36	$24,935	59	$63,130
SPECIALTY	46	$30,914	73	$8,080	119	$38,994
SERVICES	78	$25,337	159	$36,221	237	$61,558
WHOLESALE	20	$75,485	64	$94,416	84	$169,901
MISC.	33	$9,299	53	$24,596	86	$33,895
* TOTAL *	258	$421,078	482	$304,490	740	$725,568

BUENA VISTA CLASS	STORM LAKE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	10	$112,875	20	$35,890	30	$148,765
BLDG. MTL.	10	$29,416	19	$60,165	29	$89,581
GEN. MDSE.	10	$92,875	6	$6,065	16	$98,940
FOOD	6	$39,886	5	$3,840	11	$43,726
MOTOR VEH.	30	$60,978	25	$17,032	55	$78,010
APPAREL	16	$40,484	5	$2,534	21	$43,018
HOME FURN.	24	$26,214	7	$16,691	31	$42,905
EAT DRINK	31	$81,213	31	$16,361	62	$97,574
SPECIALTY	65	$86,543	60	$11,910	125	$98,453
SERVICES	127	$82,607	111	$25,262	238	$107,869
WHOLESALE	25	$75,943	51	$99,371	76	$175,314
MISC.	43	$73,078	67	$20,864	110	$93,942
* TOTAL *	397	$802,112	407	$315,985	804	$1,118,097

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$116,715
BLDG. MTL.	31	$49,724
GEN. MDSE.	14	$19,808
FOOD	20	$15,721
MOTOR VEH.	45	$34,620
APPAREL	12	$6,648
HOME FURN.	22	$10,851
EAT DRINK	39	$30,129
SPECIALTY	93	$14,459
SERVICES	206	$68,852
WHOLESALE	64	$100,319
MISC.	73	$24,511
* TOTAL *	648	$492,357

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$84,466
BLDG. MTL.	21	$30,190
GEN. MDSE.	7	$7,652
FOOD	14	$22,753
MOTOR VEH.	29	$23,573
APPAREL	9	$14,048
HOME FURN.	18	$12,311
EAT DRINK	27	$26,397
SPECIALTY	72	$33,573
SERVICES	159	$57,637
WHOLESALE	61	$103,716
MISC.	62	$11,716
* TOTAL *	496	$428,032

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$98,888	25	$46,903	32	$145,791
BLDG. MTL.	15	$69,383	17	$28,556	32	$97,939
GEN. MDSE.	8	$131,651	8	$5,452	16	$137,103
FOOD	6	$57,208	10	$7,995	16	$65,203
MOTOR VEH.	25	$64,008	26	$23,672	51	$87,680
APPAREL	20	$37,764			20	$37,764
HOME FURN.	18	$45,369	12	$5,499	30	$50,868
EAT DRINK	30	$73,495	41	$31,330	71	$104,825
SPECIALTY	56	$86,557	67	$12,187	123	$98,744
SERVICES	118	$72,744	119	$39,583	237	$112,327
WHOLESALE	44	$106,238	64	$94,749	108	$200,987
MISC.	37	$17,072	53	$41,751	90	$58,823
* TOTAL *	384	$860,377	442	$337,677	826	$1,198,054

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$26,629	20	$26,629
BLDG. MTL.	13	$63,356	9	$11,828	22	$75,184
GEN. MDSE.	10	$99,185	7	$6,648	17	$105,833
FOOD	10	$47,422	8	$9,632	18	$57,054
MOTOR VEH.	36	$33,224	30	$22,471	66	$55,695
APPAREL	19	$29,346			19	$29,346
HOME FURN.	19	$16,415	13	$4,660	32	$21,075
EAT DRINK	25	$56,631	29	$18,259	54	$74,890
SPECIALTY	59	$47,925	60	$9,083	119	$57,008
SERVICES	87	$58,752	109	$30,676	196	$89,428
WHOLESALE	36	$80,084	41	$47,764	77	$127,848
MISC.	49	$118,702	40	$11,022	89	$129,724
* TOTAL *	363	$651,042	366	$198,672	729	$849,714

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$29,455	18	$29,455
BLDG. MTL.	5	$10,501	10	$17,755	15	$28,256
GEN. MDSE.			5	$5,540	5	$5,540
FOOD	5	$14,785	12	$12,311	17	$27,096
MOTOR VEH.	9	$14,754	36	$32,745	45	$47,499
APPAREL	7	$11,559	5	$1,160	12	$12,719
HOME FURN.	5	$10,751	14	$5,937	19	$16,688
EAT DRINK	9	$12,320	36	$37,188	45	$49,508
SPECIALTY	36	$14,877	91	$18,753	127	$33,630
SERVICES	52	$19,680	153	$46,115	205	$65,795
WHOLESALE	23	$47,427	60	$93,571	83	$140,998
MISC.	25	$57,231	84	$33,267	107	$89,654
* TOTAL *	176	$213,885	522	$332,953	698	$546,838

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$287,982	5	$61,024	11	$9,678
BLDG. MTL.	22	$93,691	7	$32,264	12	$28,983
GEN. MDSE.	14	$448,905	8	$17,045		
FOOD	20	$91,715	5	$30,171	7	$4,353
MOTOR VEH.	56	$117,426	26	$65,744	16	$15,353
APPAREL	35	$92,858	11	$15,665		
HOME FURN.	39	$72,593	11	$7,828		
EAT DRINK	92	$206,311	35	$85,952	19	$41,677
SPECIALTY	208	$194,906	59	$51,578	48	$13,904
SERVICES	287	$288,320	99	$68,217	78	$16,397
WHOLESALE	83	$253,407	24	$22,028	44	$19,925
MISC.	103	$94,454	25	$47,476	46	$16,913
* TOTAL *	969	$2,242,568	315	$504,992	281	$167,183

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$358,684
BLDG. MTL.	41	$154,938
GEN. MDSE.	22	$465,950
FOOD	32	$126,239
MOTOR VEH.	98	$198,523
APPAREL	46	$108,523
HOME FURN.	50	$80,421
EAT DRINK	146	$333,940
SPECIALTY	315	$260,388
SERVICES	464	$372,934
WHOLESALE	151	$295,360
MISC.	174	$158,843
* TOTAL *	1,565	$2,914,743

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$97,207	16	$21,529	23	$118,736
BLDG. MTL.	10	$26,082	6	$25,436	16	$51,518
GEN. MDSE.	6	$60,837			6	$60,837
FOOD	9	$34,550			9	$34,550
MOTOR VEH.	23	$46,687	17	$9,270	40	$55,957
APPAREL	12	$24,848			12	$24,848
HOME FURN.	10	$18,907	8	$3,386	18	$22,293
EAT DRINK	18	$37,179	16	$10,019	34	$47,198
SPECIALTY	43	$30,767	54	$11,155	97	$41,922
SERVICES	87	$34,561	92	$29,103	179	$63,664
WHOLESALE	25	$51,809	34	$26,727	59	$78,536
MISC.	31	$49,145	60	$32,058	91	$81,203
* TOTAL *	281	$512,579	303	$168,683	584	$681,262

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$32,966	17	$32,966
BLDG. MTL.	6	$38,609	15	$14,557	21	$53,166
GEN. MDSE.	5	$20,038			5	$20,038
FOOD			11	$7,423	11	$7,423
MOTOR VEH.	24	$45,000	22	$13,851	46	$58,851
APPAREL	7	$6,178			7	$6,178
HOME FURN.	8	$11,122	7	$5,779	15	$16,901
EAT DRINK	15	$25,550	26	$21,925	41	$47,475
SPECIALTY	37	$18,403	52	$9,472	89	$27,875
SERVICES	46	$41,554	99	$24,276	145	$65,830
WHOLESALE	18	$52,782	40	$32,689	58	$85,471
MISC.	25	$66,074	61	$31,150	86	$97,224
* TOTAL *	191	$325,310	350	$194,088	541	$519,398

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$28,700			6	$28,700
GEN. MDSE.						
FOOD	6	$26,161			6	$26,161
MOTOR VEH.	19	$16,017	7	$769	26	$16,786
APPAREL	6	$6,904			6	$6,904
HOME FURN.	11	$4,315			11	$4,315
EAT DRINK	20	$30,778	6	$3,764	26	$34,542
SPECIALTY	40	$14,593	16	$1,947	56	$16,540
SERVICES	67	$26,035	34	$4,075	101	$30,110
WHOLESALE	13	$21,365	14	$3,093	27	$24,458
MISC.	23	$125,785	26	$12,698	49	$138,483
* TOTAL *	211	$300,653	103	$26,346	314	$326,999

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$94,952	17	$9,713	24	$104,665
BLDG. MTL.	19	$59,930	11	$14,178	30	$74,108
GEN. MDSE.	14	$170,683			14	$170,683
FOOD	10	$50,738	6	$2,152	16	$52,890
MOTOR VEH.	29	$87,341	14	$7,358	43	$94,699
APPAREL	32	$57,244			32	$57,244
HOME FURN.	28	$68,170	5	$5,020	33	$73,190
EAT DRINK	42	$86,650	19	$8,686	61	$95,336
SPECIALTY	97	$97,432	49	$3,303	146	$100,735
SERVICES	153	$114,571	62	$9,482	215	$124,053
WHOLESALE	44	$86,767	35	$69,968	79	$156,735
MISC.	48	$26,165	37	$9,624	85	$35,789
* TOTAL *	523	$1,000,643	255	$139,484	778	$1,140,127

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$90,944
BLDG. MTL.	31	$85,538
GEN. MDSE.	16	$18,730
FOOD	25	$30,150
MOTOR VEH.	63	$46,385
APPAREL	6	$10,735
HOME FURN.	21	$21,167
EAT DRINK	65	$51,535
SPECIALTY	132	$39,001
SERVICES	227	$56,666
WHOLESALE	93	$180,641
MISC.	76	$23,027
* TOTAL *	789	$654,519

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$249,355				
BLDG. MTL.	22	$76,274				
GEN. MDSE.	14	$308,380	6	$27,257		
FOOD	28	$107,509				
MOTOR VEH.	53	$177,852	13	$10,446	7	$2,133
APPAREL	29	$44,379				
HOME FURN.	34	$97,511	10	$12,798		
EAT DRINK	90	$215,475	11	$17,620	10	$6,000
SPECIALTY	164	$237,813	21	$19,913	20	$2,319
SERVICES	278	$164,901	69	$17,943	41	$17,777
WHOLESALE	47	$93,396	30	$47,721		
MISC.	84	$102,278	26	$107,958	19	$23,007
* TOTAL *	855	$1,875,123	186	$261,656	97	$51,236

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$18,039	36	$267,394
BLDG. MTL.	18	$16,614	40	$92,888
GEN. MDSE.	6	$3,163	26	$338,800
FOOD	10	$4,468	38	$111,977
MOTOR VEH.	26	$20,329	99	$210,760
APPAREL			29	$44,379
HOME FURN.	8	$3,218	52	$113,527
EAT DRINK	36	$23,808	147	$262,903
SPECIALTY	68	$7,073	273	$267,118
SERVICES	126	$45,087	514	$245,708
WHOLESALE	43	$30,407	120	$171,524
MISC.	59	$20,559	188	$253,802
* TOTAL *	424	$192,765	1,562	$2,380,780

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$80,135	19	$37,462	25	$117,597
BLDG. MTL.	11	$33,700	13	$15,818	24	$49,518
GEN. MDSE.	7	$66,767			7	$66,767
FOOD	7	$35,592	13	$5,565	20	$41,157
MOTOR VEH.	21	$30,785	24	$15,947	45	$46,732
APPAREL	14	$21,811			14	$21,811
HOME FURN.	15	$7,676	6	$228	21	$7,904
EAT DRINK	32	$66,235	26	$16,294	58	$82,529
SPECIALTY	46	$42,128	47	$7,078	93	$49,206
SERVICES	79	$45,586	125	$32,268	204	$77,854
WHOLESALE	26	$63,618	47	$35,231	73	$98,849
MISC.	32	$20,228	42	$14,817	74	$35,045
* TOTAL *	296	$514,261	362	$180,708	658	$694,969

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$57,563	5	$114,881	26	$33,756
BLDG. MTL.	5	$18,661	5	$10,744	15	$19,193
GEN. MDSE.	9	$60,215			10	$17,474
FOOD					12	$5,742
MOTOR VEH.	22	$32,433	12	$9,568	37	$29,370
APPAREL	10	$17,793			5	$298
HOME FURN.	9	$9,261			13	$7,785
EAT DRINK	20	$35,103	10	$7,589	32	$24,806
SPECIALTY	47	$26,091	19	$5,501	92	$27,934
SERVICES	95	$74,404	38	$20,920	164	$81,169
WHOLESALE	25	$85,954	9	$24,263	63	$64,140
MISC.	38	$41,177	19	$33,860	68	$56,156
* TOTAL *	285	$458,655	117	$227,326	535	$367,787

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$206,200
BLDG. MTL.	25	$48,598
GEN. MDSE.	19	$77,689
FOOD	12	$5,742
MOTOR VEH.	71	$71,371
APPAREL	15	$18,091
HOME FURN.	22	$17,046
EAT DRINK	62	$67,498
SPECIALTY	158	$59,526
SERVICES	297	$176,493
WHOLESALE	97	$174,357
MISC.	123	$131,157
* TOTAL *	937	$1,053,768

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$26,340			5	$26,340
BLDG. MTL.			8	$3,468	8	$3,468
GEN. MDSE.	7	$13,114	5	$715	12	$13,829
FOOD						
MOTOR VEH.	15	$20,104	9	$3,325	24	$23,429
APPAREL	6	$6,118			6	$6,118
HOME FURN.			5	$4,181	5	$4,181
EAT DRINK	9	$12,152	9	$3,863	18	$16,015
SPECIALTY	26	$13,565	44	$6,037	70	$19,602
SERVICES	52	$21,710	34	$6,732	86	$28,442
WHOLESALE	7	$21,122	25	$19,599	32	$40,721
MISC.	32	$61,678	22	$2,077	54	$63,755
* TOTAL *	159	$195,903	161	$49,997	320	$245,900

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$27,822	10	$27,822
BLDG. MTL.			8	$8,582	8	$8,582
GEN. MDSE.			7	$9,189	7	$9,189
FOOD			6	$8,089	6	$8,089
MOTOR VEH.	6	$9,119	16	$4,117	22	$13,236
APPAREL			6	$3,442	6	$3,442
HOME FURN.			8	$7,557	8	$7,557
EAT DRINK	9	$11,905	13	$8,289	22	$20,194
SPECIALTY	19	$4,482	52	$10,634	71	$15,116
SERVICES	24	$5,083	61	$12,606	85	$17,689
WHOLESALE	8	$13,713	21	$21,841	29	$35,554
MISC.	20	$35,324	19	$3,188	39	$38,512
* TOTAL *	86	$79,626	227	$125,356	313	$204,982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$12,526	14	$12,526
BLDG. MTL.	6	$58,012	14	$28,040	20	$86,052
GEN. MDSE.	7	$51,424			7	$51,424
FOOD	5	$24,524	11	$7,495	16	$32,019
MOTOR VEH.	20	$33,697	19	$10,187	39	$43,884
APPAREL	10	$15,272			10	$15,272
HOME FURN.	6	$11,248	8	$2,243	14	$13,491
EAT DRINK	16	$27,769	28	$17,666	44	$45,435
SPECIALTY	39	$24,824	35	$10,875	74	$35,699
SERVICES	72	$17,189	101	$26,845	173	$44,034
WHOLESALE	21	$39,660	46	$58,395	67	$98,055
MISC.	29	$119,462	59	$12,371	83	$131,158
* TOTAL *	231	$423,081	330	$185,968	561	$609,049

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$296,242			7	$9,416
BLDG. MTL.	18	$53,216			10	$27,280
GEN. MDSE.	10	$285,111				
FOOD	39	$101,270				
MOTOR VEH.	42	$94,380	7	$17,951	32	$36,918
APPAREL	23	$60,859	20	$50,961		
HOME FURN.	43	$75,041	6	$9,765	7	$12,435
EAT DRINK	82	$219,864	13	$12,911	12	$9,801
SPECIALTY	139	$125,754	27	$55,847	55	$11,372
SERVICES	229	$161,693	42	$32,403	79	$21,754
WHOLESALE	60	$199,714	11	$41,948	25	$60,351
MISC.	88	$85,828	17	$125,769	57	$24,071
* TOTAL *	783	$1,758,972	143	$347,555	284	$213,398

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$305,658
BLDG. MTL.	28	$80,496
GEN. MDSE.	10	$285,111
FOOD	39	$101,270
MOTOR VEH.	81	$149,249
APPAREL	43	$111,820
HOME FURN.	56	$97,241
EAT DRINK	107	$242,576
SPECIALTY	221	$192,973
SERVICES	350	$215,850
WHOLESALE	96	$302,013
MISC.	162	$235,668
* TOTAL *	1,210	$2,319,925

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$79,568	20	$39,985	27	$119,553
BLDG. MTL.			12	$22,284	12	$22,284
GEN. MDSE.	7	$46,070			7	$46,070
FOOD	6	$21,835	7	$9,849	13	$31,684
MOTOR VEH.	13	$30,733	28	$80,136	41	$110,869
APPAREL	6	$20,875	9	$7,897	15	$28,772
HOME FURN.	10	$11,590	16	$11,390	26	$22,980
EAT DRINK	19	$29,883	75	$102,429	94	$132,312
SPECIALTY	47	$85,621	90	$24,987	137	$110,608
SERVICES	63	$38,336	163	$89,061	226	$127,397
WHOLESALE	10	$14,580	32	$42,529	42	$57,109
MISC.	28	$36,755	62	$37,211	90	$73,966
* TOTAL *	216	$415,846	514	$467,758	730	$883,604

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$461,166	5	$41,696	17	$31,350
BLDG. MTL.	47	$213,240			16	$69,068
GEN. MDSE.	21	$692,256	5	$26,955	6	$6,197
FOOD	55	$185,616	5	$12,140	14	$12,644
MOTOR VEH.	92	$172,334	10	$16,041	30	$57,943
APPAREL	65	$230,720	8	$8,970		
HOME FURN.	74	$105,629	8	$24,488	9	$7,365
EAT DRINK	169	$360,855	11	$17,997	59	$62,913
SPECIALTY	339	$310,944	25	$15,729	69	$27,425
SERVICES	452	$481,815	53	$36,946	175	$76,597
WHOLESALE	125	$323,107	15	$65,005	69	$120,118
MISC.	147	$154,530	16	$37,094	94	$28,991
* TOTAL *	1,610	$3,692,212	161	$303,061	558	$500,611

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$534,212
BLDG. MTL.	63	$282,308
GEN. MDSE.	32	$725,408
FOOD	74	$210,400
MOTOR VEH.	132	$246,318
APPAREL	73	$239,690
HOME FURN.	91	$137,482
EAT DRINK	239	$441,765
SPECIALTY	433	$354,098
SERVICES	680	$595,358
WHOLESALE	209	$508,230
MISC.	257	$220,615
* TOTAL *	2,329	$4,495,884

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$85,212	9	$22,386	15	$107,598
BLDG. MTL.	8	$27,789	9	$13,176	17	$40,965
GEN. MDSE.	10	$62,525			10	$62,525
FOOD	6	$28,501			6	$28,501
MOTOR VEH.	21	$33,540	9	$3,404	30	$36,944
APPAREL	9	$20,655			9	$20,655
HOME FURN.	10	$15,448			10	$15,448
EAT DRINK	22	$38,206	14	$13,041	36	$51,247
SPECIALTY	45	$26,178	33	$7,793	78	$33,971
SERVICES	84	$33,186	60	$15,321	144	$48,507
WHOLESALE	20	$61,477	24	$16,373	44	$77,850
MISC.	30	$9,730	41	$12,907	71	$22,637
* TOTAL *	271	$442,447	199	$104,401	470	$546,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$82,016	5	$49,069	24	$17,916
BLDG. MTL.	8	$15,172	5	$16,818	15	$26,053
GEN. MDSE.	9	$53,468			8	$46,168
FOOD	6	$26,363	5	$16,621	15	$12,633
MOTOR VEH.	17	$34,437	13	$17,040	25	$15,987
APPAREL	16	$21,070				
HOME FURN.	15	$14,178	6	$20,279	9	$674
EAT DRINK	23	$38,047	11	$9,751	38	$26,125
SPECIALTY	51	$32,355	23	$14,307	49	$4,869
SERVICES	88	$57,767	29	$11,511	130	$33,876
WHOLESALE	27	$80,826	9	$23,759	52	$114,963
MISC.	23	$10,591	22	$14,422	51	$23,884
* TOTAL *	288	$466,290	128	$193,577	416	$323,148

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$149,001
BLDG. MTL.	28	$58,043
GEN. MDSE.	17	$99,636
FOOD	26	$55,617
MOTOR VEH.	55	$67,464
APPAREL	16	$21,070
HOME FURN.	30	$35,131
EAT DRINK	72	$73,923
SPECIALTY	123	$51,531
SERVICES	247	$103,154
WHOLESALE	88	$219,548
MISC.	96	$48,897
* TOTAL *	832	$983,015

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$94,830	13	$23,425	20	$118,255
BLDG. MTL.	9	$28,155	10	$17,723	19	$45,878
GEN. MDSE.	8	$94,174	6	$5,671	14	$99,845
FOOD	8	$39,080	10	$3,688	18	$42,768
MOTOR VEH.	22	$36,485	16	$15,983	38	$52,468
APPAREL	18	$22,923			18	$22,923
HOME FURN.	14	$17,039	6	$1,254	20	$18,293
EAT DRINK	26	$48,632	22	$12,013	48	$60,645
SPECIALTY	58	$42,844	51	$7,740	109	$50,584
SERVICES	103	$51,853	121	$22,188	224	$74,041
WHOLESALE	32	$83,979	35	$48,173	67	$132,152
MISC.	39	$20,466	46	$6,736	85	$27,202
* TOTAL *	344	$580,460	336	$164,594	680	$745,054

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$91,372	13	$13,352	19	$104,724
BLDG. MTL.	7	$37,969	10	$6,837	17	$44,806
GEN. MDSE.						
FOOD	5	$7,188	7	$1,561	12	$8,749
MOTOR VEH.	14	$31,383	18	$9,172	32	$40,555
APPAREL	8	$9,179			8	$9,179
HOME FURN.	11	$7,753			11	$7,753
EAT DRINK	20	$31,940	14	$7,260	34	$39,200
SPECIALTY	41	$20,438	33	$4,702	74	$25,140
SERVICES	64	$33,850	52	$13,604	116	$47,454
WHOLESALE	28	$40,697	43	$33,349	71	$74,046
MISC.	28	$32,373	45	$26,086	73	$58,459
* TOTAL *	232	$344,142	235	$115,923	467	$460,065

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	18	$28,925
BLDG. MTL.	14	$16,952
GEN. MDSE.	7	$52,888
FOOD	9	$26,082
MOTOR VEH.	23	$23,538
APPAREL	7	$9,066
HOME FURN.	8	$2,875
EAT DRINK	29	$29,498
SPECIALTY	43	$11,349
SERVICES	109	$31,909
WHOLESALE	30	$43,586
MISC.	29	$9,942
* TOTAL *	326	$286,610

GREENE CLASS	JEFFERSON* NO. OF BUS.	JEFFERSON* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			11	$13,265	11	$13,265
BLDG. MTL.	11	$19,632	9	$1,851	20	$21,483
GEN. MDSE.	6	$33,169	5	$3,116	11	$36,285
FOOD			5	$4,762	5	$4,762
MOTOR VEH.	7	$12,203	23	$6,349	30	$18,552
APPAREL	11	$11,891			11	$11,891
HOME FURN.	11	$8,305	6	$40	17	$8,345
EAT DRINK	14	$23,679	11	$7,669	25	$31,348
SPECIALTY	38	$19,102	20	$2,240	58	$21,342
SERVICES	61	$33,745	73	$17,131	134	$50,876
WHOLESALE	19	$33,936	24	$76,301	43	$110,237
MISC.	29	$124,375	34	$16,075	63	$140,450
* TOTAL *	207	$320,037	221	$148,799	428	$468,836

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$49,830	15	$28,896	20	$78,726
BLDG. MTL.			9	$9,969	9	$9,969
GEN. MDSE.			7	$4,877	7	$4,877
FOOD			8	$7,813	8	$7,813
MOTOR VEH.	16	$19,822	20	$10,062	36	$29,884
APPAREL						
HOME FURN.	6	$21,854	16	$4,287	22	$26,141
EAT DRINK	6	$6,677	27	$21,095	33	$27,772
SPECIALTY	20	$10,944	54	$9,113	74	$20,057
SERVICES	32	$8,405	101	$28,196	133	$36,601
WHOLESALE	14	$52,174	46	$95,088	60	$147,262
MISC.	26	$32,074	47	$22,731	73	$54,805
* TOTAL *	125	$201,780	350	$242,127	475	$443,907

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	25	$103,256
BLDG. MTL.	15	$28,841
GEN. MDSE.	12	$11,021
FOOD	10	$16,897
MOTOR VEH.	30	$21,887
APPAREL	8	$4,794
HOME FURN.	6	$12,149
EAT DRINK	38	$34,801
SPECIALTY	68	$18,179
SERVICES	138	$25,588
WHOLESALE	45	$61,072
MISC.	41	$20,541
* TOTAL *	436	$359,026

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$83,561	19	$33,544	27	$117,105
BLDG. MTL.	13	$32,999	14	$21,036	27	$54,035
GEN. MDSE.	11	$62,863			11	$62,863
FOOD	8	$30,790	5	$5,343	13	$36,133
MOTOR VEH.	19	$22,569	27	$20,975	46	$43,544
APPAREL	8	$30,334			8	$30,334
HOME FURN.	5	$11,067	10	$1,340	15	$12,407
EAT DRINK	24	$38,144	22	$29,804	46	$67,948
SPECIALTY	62	$44,605	46	$9,888	108	$54,493
SERVICES	88	$57,415	91	$31,571	179	$88,986
WHOLESALE	24	$25,818	47	$91,550	71	$117,368
MISC.	36	$11,202	46	$12,356	82	$23,558
* TOTAL *	306	$451,367	327	$257,407	633	$708,774

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,831	12	$37,858	17	$94,689
BLDG. MTL.			18	$38,906	18	$38,906
GEN. MDSE.			7	$7,015	7	$7,015
FOOD	5	$8,619	10	$10,673	15	$19,292
MOTOR VEH.	6	$5,162	17	$13,954	23	$19,116
APPAREL						
HOME FURN.			11	$7,515	11	$7,515
EAT DRINK	8	$6,406	20	$22,132	28	$28,538
SPECIALTY	14	$8,209	48	$22,238	62	$30,447
SERVICES	37	$22,014	110	$35,399	147	$57,413
WHOLESALE	13	$55,767	41	$88,417	54	$144,184
MISC.	19	$48,873	62	$17,441	75	$63,032
* TOTAL *	107	$211,881	350	$298,266	457	$510,147

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$112,672			21	$29,720
BLDG. MTL.	8	$19,608	5	$11,171	18	$60,987
GEN. MDSE.	8	$70,669			5	$7,451
FOOD	10	$31,273			13	$13,634
MOTOR VEH.	19	$24,364	10	$12,323	30	$36,607
APPAREL	13	$25,026	5	$4,936		
HOME FURN.	11	$16,452			17	$9,348
EAT DRINK	20	$31,389	5	$10,669	26	$20,936
SPECIALTY	45	$33,821	23	$9,271	71	$21,781
SERVICES	93	$40,016	48	$10,714	111	$33,370
WHOLESALE	17	$43,323	15	$23,166	61	$181,287
MISC.	38	$12,183	31	$70,659	69	$21,284
* TOTAL *	291	$460,796	142	$152,909	442	$436,405

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$142,392
BLDG. MTL.	31	$91,766
GEN. MDSE.	13	$78,120
FOOD	23	$44,907
MOTOR VEH.	59	$73,294
APPAREL	18	$29,962
HOME FURN.	28	$25,800
EAT DRINK	51	$62,994
SPECIALTY	139	$64,873
SERVICES	252	$84,100
WHOLESALE	93	$247,776
MISC.	138	$104,126
* TOTAL *	875	$1,050,110

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,501	18	$53,841	23	$96,342
BLDG. MTL.	5	$11,197	16	$24,714	21	$35,911
GEN. MDSE.	5	$16,578	6	$5,188	11	$21,766
FOOD			12	$12,967	12	$12,967
MOTOR VEH.	13	$14,408	29	$20,807	42	$35,215
APPAREL						
HOME FURN.			13	$11,938	13	$11,938
EAT DRINK	16	$35,709	38	$25,981	54	$61,690
SPECIALTY	21	$8,854	49	$9,145	70	$17,999
SERVICES	45	$14,436	120	$29,372	165	$43,808
WHOLESALE	10	$42,464	51	$39,055	61	$81,519
MISC.	18	$16,443	40	$22,276	56	$34,405
* TOTAL *	138	$202,590	390	$250,970	528	$453,560

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$180,756	16	$32,410	22	$213,166
BLDG. MTL.	9	$41,287	11	$28,144	20	$69,431
GEN. MDSE.	7	$64,844			7	$64,844
FOOD	5	$33,496	8	$4,652	13	$38,148
MOTOR VEH.	19	$27,272	30	$23,192	49	$50,464
APPAREL	10	$18,257			10	$18,257
HOME FURN.	12	$13,290	7	$14,165	19	$27,455
EAT DRINK	17	$42,203	16	$13,099	33	$55,302
SPECIALTY	51	$45,018	54	$6,416	105	$51,434
SERVICES	75	$27,170	111	$33,357	186	$60,527
WHOLESALE	21	$66,235	47	$47,367	68	$113,602
MISC.	34	$40,540	61	$25,547	95	$66,087
* TOTAL *	266	$600,368	361	$228,349	627	$828,717

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$78,673	7	$2,409	12	$81,082
BLDG. MTL.	8	$25,888	6	$8,232	14	$34,120
GEN. MDSE.	5	$12,291			5	$12,291
FOOD	6	$18,375	8	$3,013	14	$21,388
MOTOR VEH.	20	$15,779	10	$6,252	30	$22,031
APPAREL	8	$11,180			8	$11,180
HOME FURN.	7	$5,417			7	$5,417
EAT DRINK	12	$10,378	25	$16,025	37	$26,403
SPECIALTY	21	$12,947	38	$7,774	59	$20,721
SERVICES	59	$23,123	67	$7,672	126	$30,795
WHOLESALE	22	$45,739	35	$28,567	57	$74,306
MISC.	28	$9,821	36	$17,383	64	$27,204
* TOTAL *	201	$269,611	232	$97,327	433	$366,938

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$78,677	15	$10,989	21	$89,666
BLDG. MTL.	7	$21,818	10	$9,456	17	$31,274
GEN. MDSE.	6	$38,895			6	$38,895
FOOD			6	$1,895	6	$1,895
MOTOR VEH.	19	$33,368	15	$17,109	34	$50,477
APPAREL	9	$13,864			9	$13,864
HOME FURN.	7	$9,899			7	$9,899
EAT DRINK	20	$30,682	19	$13,353	39	$44,035
SPECIALTY	30	$20,129	44	$8,132	74	$28,261
SERVICES	46	$23,457	65	$11,955	111	$35,412
WHOLESALE	28	$84,198	24	$11,080	52	$95,278
MISC.	33	$62,532	38	$13,773	69	$76,277
* TOTAL *	211	$417,519	234	$97,714	445	$515,233

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

IDA COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$80,520
BLDG. MTL.	11	$39,230
GEN. MDSE.	6	$29,669
FOOD	14	$22,906
MOTOR VEH.	28	$33,907
APPAREL	13	$13,843
HOME FURN.	11	$4,475
EAT DRINK	16	$15,355
SPECIALTY	49	$14,559
SERVICES	92	$30,966
WHOLESALE	38	$78,228
MISC.	41	$24,554
* TOTAL *	335	$388,212

IOWA COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$89,353
BLDG. MTL.	15	$39,809
GEN. MDSE.	11	$16,438
FOOD	16	$38,187
MOTOR VEH.	45	$48,901
APPAREL	12	$6,984
HOME FURN.	13	$33,674
EAT DRINK	49	$157,184
SPECIALTY	88	$43,463
SERVICES	181	$88,529
WHOLESALE	57	$99,981
MISC.	73	$61,023
* TOTAL *	574	$723,526

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$64,147	21	$40,053	27	$104,200
BLDG. MTL.	7	$29,936	14	$38,546	21	$68,482
GEN. MDSE.	6	$60,300	7	$7,257	13	$67,557
FOOD	6	$30,961	20	$9,188	26	$40,149
MOTOR VEH.	23	$29,555	20	$20,366	43	$49,921
APPAREL	13	$13,179	6	$4,325	19	$17,504
HOME FURN.	15	$17,747	7	$1,733	22	$19,480
EAT DRINK	27	$35,013	43	$36,378	70	$71,391
SPECIALTY	44	$32,673	71	$28,517	115	$61,190
SERVICES	97	$29,029	161	$41,309	258	$70,338
WHOLESALE	12	$26,506	43	$98,447	55	$124,953
MISC.	33	$15,230	49	$9,707	82	$24,937
* TOTAL *	289	$384,276	462	$335,826	751	$720,102

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$160,980	24	$109,681	32	$270,661
BLDG. MTL.	12	$60,943	23	$52,024	35	$112,967
GEN. MDSE.	16	$118,683	7	$16,026	23	$134,709
FOOD	10	$77,549	14	$13,041	24	$90,590
MOTOR VEH.	36	$62,221	42	$45,720	78	$107,941
APPAREL	22	$30,248			22	$30,248
HOME FURN.	26	$62,497	11	$3,503	37	$66,000
EAT DRINK	39	$94,458	28	$20,284	67	$114,742
SPECIALTY	111	$84,062	104	$48,594	215	$132,656
SERVICES	163	$133,672	167	$55,417	330	$189,089
WHOLESALE	36	$65,719	74	$134,110	110	$199,829
MISC.	51	$52,527	83	$45,510	134	$98,037
* TOTAL *	530	$1,003,559	577	$543,910	1,107	$1,547,469

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$108,476	9	$4,049	15	$112,525
BLDG. MTL.	11	$51,055	8	$6,918	19	$57,973
GEN. MDSE.	6	$67,692			6	$67,692
FOOD	13	$43,978			13	$43,978
MOTOR VEH.	22	$39,854	11	$7,433	33	$47,287
APPAREL	15	$26,351			15	$26,351
HOME FURN.	19	$11,102	5	$524	24	$11,626
EAT DRINK	25	$50,314	9	$4,838	34	$55,152
SPECIALTY	84	$53,606	23	$6,309	107	$59,915
SERVICES	104	$58,906	72	$11,986	176	$70,892
WHOLESALE	33	$66,045	23	$19,158	56	$85,203
MISC.	46	$42,847	32	$6,883	78	$49,730
* TOTAL *	384	$620,226	192	$68,098	576	$688,324

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$444,513			11	$10,578
BLDG. MTL.	22	$126,249	6	$96,028	18	$67,653
GEN. MDSE.	18	$487,043	5	$90,294	8	$7,245
FOOD	34	$197,295	5	$51,304	15	$9,992
MOTOR VEH.	54	$147,710	19	$32,723	24	$16,208
APPAREL	67	$159,936				
HOME FURN.	56	$106,991	13	$53,028	11	$7,276
EAT DRINK	104	$371,892	27	$161,498	30	$104,376
SPECIALTY	249	$372,719	33	$31,561	98	$38,050
SERVICES	283	$382,371	78	$100,503	169	$63,003
WHOLESALE	56	$183,249	16	$71,157	56	$51,925
MISC.	121	$226,392	37	$33,582	96	$17,780
* TOTAL *	1,078	$3,206,360	239	$721,678	536	$394,086

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$455,091
BLDG. MTL.	46	$289,930
GEN. MDSE.	31	$584,582
FOOD	54	$258,591
MOTOR VEH.	97	$196,641
APPAREL	67	$159,936
HOME FURN.	80	$167,295
EAT DRINK	161	$637,766
SPECIALTY	380	$442,330
SERVICES	530	$545,877
WHOLESALE	128	$306,331
MISC.	254	$277,754
* TOTAL *	1,853	$4,322,124

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$144,236			15	$10,051
BLDG. MTL.	6	$16,307	7	$19,247	15	$15,936
GEN. MDSE.			8	$20,487		
FOOD			11	$20,015	9	$3,713
MOTOR VEH.	19	$13,960	20	$27,742	21	$31,729
APPAREL	5	$4,134				
HOME FURN.			10	$8,486	10	$5,000
EAT DRINK	13	$13,689	11	$14,044	26	$18,584
SPECIALTY	28	$7,651	41	$24,330	52	$8,237
SERVICES	43	$13,714	43	$15,135	115	$21,175
WHOLESALE	13	$15,826	20	$51,839	51	$62,119
MISC.	30	$40,090	33	$92,353	52	$17,530
* TOTAL *	162	$269,607	204	$293,678	366	$194,074

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$154,287
BLDG. MTL.	26	$51,490
GEN. MDSE.	8	$20,487
FOOD	20	$23,728
MOTOR VEH.	60	$73,431
APPAREL	5	$4,134
HOME FURN.	20	$13,486
EAT DRINK	50	$46,317
SPECIALTY	121	$40,218
SERVICES	201	$50,024
WHOLESALE	84	$129,784
MISC.	115	$149,973
* TOTAL *	732	$757,359

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$55,740
BLDG. MTL.	24	$25,103
GEN. MDSE.		
FOOD	18	$13,794
MOTOR VEH.	40	$29,359
APPAREL		
HOME FURN.	10	$8,858
EAT DRINK	42	$33,913
SPECIALTY	72	$14,451
SERVICES	176	$39,092
WHOLESALE	79	$71,260
MISC.	71	$29,215
* TOTAL *	551	$320,785

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			26	$23,986	26	$23,986
BLDG. MTL.	9	$25,539	17	$31,007	26	$56,546
GEN. MDSE.	10	$95,640	7	$8,592	17	$104,232
FOOD	7	$33,126	14	$11,356	21	$44,482
MOTOR VEH.	20	$45,176	35	$29,477	55	$74,653
APPAREL	13	$19,475	6	$242	19	$19,717
HOME FURN.	14	$32,063	11	$7,888	25	$39,951
EAT DRINK	24	$52,699	33	$20,790	57	$73,489
SPECIALTY	60	$47,111	75	$13,609	135	$60,720
SERVICES	94	$48,485	121	$34,513	215	$82,998
WHOLESALE	35	$220,866	72	$96,840	107	$317,706
MISC.	36	$90,868	68	$24,603	106	$115,471
* TOTAL *	324	$711,048	485	$302,903	809	$1,013,951

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,338	10	$144,805	18	$33,463
BLDG. MTL.	10	$47,781	10	$39,253	12	$16,174
GEN. MDSE.	10	$81,409	11	$101,368	5	$44,099
FOOD	9	$27,207	11	$53,739	13	$36,448
MOTOR VEH.	27	$32,316	25	$66,212	28	$24,913
APPAREL	10	$19,489	18	$41,230		
HOME FURN.	12	$25,327	15	$18,188	11	$17,173
EAT DRINK	43	$73,056	48	$87,590	23	$25,972
SPECIALTY	60	$39,170	90	$107,982	76	$20,624
SERVICES	111	$69,566	129	$95,620	135	$60,354
WHOLESALE	20	$90,945	28	$69,528	57	$105,688
MISC.	31	$47,014	63	$90,192	74	$18,782
* TOTAL *	348	$633,618	458	$915,707	452	$403,690

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$258,606
BLDG. MTL.	32	$103,208
GEN. MDSE.	26	$226,876
FOOD	33	$117,394
MOTOR VEH.	80	$123,441
APPAREL	28	$60,719
HOME FURN.	38	$60,688
EAT DRINK	114	$186,618
SPECIALTY	226	$167,776
SERVICES	375	$225,540
WHOLESALE	105	$266,161
MISC.	168	$155,988
* TOTAL *	1,258	$1,953,015

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$1,307,200	7	$194,265		
BLDG. MTL.	64	$586,922	10	$29,673		
GEN. MDSE.	38	$1,461,284				
FOOD	76	$354,402	10	$67,880		
MOTOR VEH.	163	$408,178	34	$50,643	9	$2,102
APPAREL	135	$276,711	17	$12,422		
HOME FURN.	127	$305,205	20	$45,014		
EAT DRINK	267	$830,324	32	$117,545	5	$3,345
SPECIALTY	658	$962,612	123	$86,896	18	$1,194
SERVICES	884	$1,192,746	136	$83,323	33	$20,112
WHOLESALE	302	$1,500,948	47	$92,072	11	$42,099
MISC.	323	$503,815	70	$50,459	22	$18,732
* TOTAL *	3,068	$9,690,347	506	$830,192	98	$87,584

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$27,865	66	$1,529,330
BLDG. MTL.			34	$72,796	108	$689,391
GEN. MDSE.			11	$8,410	49	$1,469,694
FOOD			13	$10,227	99	$432,509
MOTOR VEH.			44	$57,278	250	$518,201
APPAREL	5	$4,445	7	$1,321	164	$294,899
HOME FURN.			12	$1,377	159	$351,596
EAT DRINK	9	$14,710	52	$40,543	365	$1,006,467
SPECIALTY	21	$5,557	136	$34,922	956	$1,091,181
SERVICES	34	$13,524	198	$45,761	1,285	$1,355,466
WHOLESALE	7	$12,682	78	$83,038	445	$1,730,839
MISC.	27	$96,055	129	$55,340	571	$724,401
* TOTAL *	103	$146,973	742	$438,878	4,517	$11,193,974

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$38,918
BLDG. MTL.	11	$21,077
GEN. MDSE.	7	$9,484
FOOD	8	$10,037
MOTOR VEH.	29	$35,829
APPAREL	6	$2,930
HOME FURN.	9	$7,852
EAT DRINK	31	$41,047
SPECIALTY	58	$18,144
SERVICES	97	$27,535
WHOLESALE	28	$64,294
MISC.	35	$8,320
* TOTAL *	333	$285,467

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$4,161	6	$4,161
BLDG. MTL.	6	$17,005			6	$17,005
GEN. MDSE.	6	$44,442			6	$44,442
FOOD						
MOTOR VEH.	18	$20,984	10	$10,911	28	$31,895
APPAREL	12	$11,557			12	$11,557
HOME FURN.	7	$6,545	5	$505	12	$7,050
EAT DRINK	17	$22,953	8	$5,730	25	$28,683
SPECIALTY	37	$14,278	32	$10,410	69	$24,688
SERVICES	79	$27,861	38	$5,445	117	$33,306
WHOLESALE	9	$11,155	17	$20,339	26	$31,494
MISC.	27	$110,000	20	$13,362	47	$123,362
* TOTAL *	218	$286,780	136	$70,863	354	$357,643

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$33,023	13	$12,107	20	$45,130
BLDG. MTL.	6	$6,252	14	$16,891	20	$23,143
GEN. MDSE.						
FOOD			9	$5,219	9	$5,219
MOTOR VEH.	11	$7,096	26	$18,710	37	$25,806
APPAREL	5	$8,975			5	$8,975
HOME FURN.			7	$9,925	7	$9,925
EAT DRINK	10	$10,759	22	$20,757	32	$31,516
SPECIALTY	18	$16,777	51	$5,262	69	$22,039
SERVICES	33	$18,982	93	$18,486	126	$37,468
WHOLESALE	10	$27,193	50	$52,205	60	$79,398
MISC.	27	$28,040	50	$36,371	76	$64,322
* TOTAL *	127	$157,097	334	$195,844	461	$352,941

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$8,154	8	$8,154
BLDG. MTL.	8	$22,112	6	$8,546	14	$30,658
GEN. MDSE.	8	$20,193			8	$20,193
FOOD	5	$23,898	5	$2,023	10	$25,921
MOTOR VEH.	13	$25,918	12	$8,721	25	$34,639
APPAREL	7	$9,924			7	$9,924
HOME FURN.	9	$4,371			9	$4,371
EAT DRINK	11	$10,404	14	$11,240	25	$21,644
SPECIALTY	30	$18,311	46	$5,950	76	$24,261
SERVICES	51	$21,946	68	$13,681	119	$35,627
WHOLESALE	12	$38,410	28	$5,776	40	$44,186
MISC.	19	$36,727	32	$5,861	51	$42,588
* TOTAL *	173	$232,214	219	$69,952	392	$302,166

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$157,891	15	$9,076	25	$166,967
BLDG. MTL.	15	$72,625	10	$14,506	25	$87,131
GEN. MDSE.	12	$129,354	6	$3,674	18	$133,028
FOOD	13	$60,668			13	$60,668
MOTOR VEH.	39	$48,700	12	$9,457	51	$58,157
APPAREL	20	$34,242	7	$1,537	27	$35,779
HOME FURN.	17	$35,798	5	$57	22	$35,855
EAT DRINK	36	$90,348	23	$10,969	59	$101,317
SPECIALTY	102	$66,863	54	$3,996	156	$70,859
SERVICES	129	$68,923	87	$25,247	216	$94,170
WHOLESALE	35	$117,843	40	$20,511	75	$138,354
MISC.	54	$62,277	53	$6,862	107	$69,139
* TOTAL *	482	$945,532	312	$105,892	794	$1,051,424

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$124,311	5	$63,723	19	$30,714
BLDG. MTL.	10	$22,577	13	$49,181	13	$36,305
GEN. MDSE.	6	$57,604	6	$25,019	6	$11,404
FOOD	7	$30,110	7	$19,479	5	$3,139
MOTOR VEH.	23	$27,636	20	$31,710	19	$15,440
APPAREL	9	$13,599	14	$19,499		
HOME FURN.	11	$11,282	12	$27,632	7	$5,446
EAT DRINK	25	$57,184	16	$49,009	16	$13,745
SPECIALTY	41	$42,350	50	$52,618	59	$6,343
SERVICES	83	$59,514	65	$30,561	95	$21,783
WHOLESALE	18	$10,549	22	$45,480	44	$24,669
MISC.	22	$25,560	33	$24,074	37	$7,121
* TOTAL *	261	$482,276	263	$437,985	320	$176,109

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$218,748
BLDG. MTL.	36	$108,063
GEN. MDSE.	18	$94,027
FOOD	19	$52,728
MOTOR VEH.	62	$74,786
APPAREL	23	$33,098
HOME FURN.	30	$44,360
EAT DRINK	57	$119,938
SPECIALTY	150	$101,311
SERVICES	243	$111,858
WHOLESALE	84	$80,698
MISC.	92	$56,755
* TOTAL *	844	$1,096,370

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$290,861	20	$13,545	27	$304,406
BLDG. MTL.	25	$120,074	13	$13,800	38	$133,874
GEN. MDSE.	17	$277,586			17	$277,586
FOOD	24	$98,894	9	$5,628	33	$104,522
MOTOR VEH.	52	$90,052	23	$19,903	75	$109,955
APPAREL	34	$68,961			34	$68,961
HOME FURN.	41	$67,126	10	$5,492	51	$72,618
EAT DRINK	74	$172,777	21	$13,562	95	$186,339
SPECIALTY	142	$145,023	63	$8,718	205	$153,741
SERVICES	243	$166,957	101	$53,255	344	$220,212
WHOLESALE	56	$77,539	52	$61,236	108	$138,775
MISC.	72	$189,033	53	$27,208	121	$212,985
* TOTAL *	787	$1,764,883	361	$219,091	1,148	$1,983,974

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$74,280	11	$6,878	16	$81,158
BLDG. MTL.			8	$3,954	8	$3,954
GEN. MDSE.						
FOOD	5	$22,884			5	$22,884
MOTOR VEH.	8	$13,905	15	$10,477	23	$24,382
APPAREL	5	$18,176			5	$18,176
HOME FURN.						
EAT DRINK	12	$24,320	16	$13,389	28	$37,709
SPECIALTY	24	$11,030	31	$5,450	55	$16,480
SERVICES	50	$28,749	52	$14,789	102	$43,538
WHOLESALE	9	$12,696	25	$26,422	34	$39,118
MISC.	21	$38,186	39	$15,427	60	$53,613
* TOTAL *	139	$244,226	197	$96,786	336	$341,012

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$32,714	11	$61,708	16	$94,422
BLDG. MTL.	9	$25,002	12	$16,696	21	$41,698
GEN. MDSE.	5	$8,737	5	$3,248	10	$11,985
FOOD	7	$10,596	9	$7,282	16	$17,878
MOTOR VEH.	13	$22,751	16	$13,605	29	$36,356
APPAREL	7	$9,760			7	$9,760
HOME FURN.	7	$8,588	9	$4,800	16	$13,388
EAT DRINK	12	$13,695	20	$16,242	32	$29,937
SPECIALTY	25	$11,216	43	$5,817	68	$17,033
SERVICES	48	$15,904	71	$16,261	119	$32,165
WHOLESALE	13	$34,846	34	$40,044	47	$74,890
MISC.	13	$14,720	35	$14,913	48	$29,633
* TOTAL *	164	$208,529	265	$200,616	429	$409,145

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$41,328	14	$16,879	20	$58,207
BLDG. MTL.	5	$15,953	13	$11,588	18	$27,541
GEN. MDSE.	5	$12,196			5	$12,196
FOOD	5	$13,536	13	$9,531	18	$23,067
MOTOR VEH.	13	$19,230	19	$13,157	32	$32,387
APPAREL	8	$5,235			8	$5,235
HOME FURN.	6	$1,394	9	$4,889	15	$6,283
EAT DRINK	9	$19,087	33	$19,282	42	$38,369
SPECIALTY	22	$15,029	43	$8,289	65	$23,318
SERVICES	41	$15,964	84	$27,069	125	$43,033
WHOLESALE	17	$43,023	44	$58,337	61	$101,360
MISC.	15	$2,141	30	$14,495	45	$16,636
* TOTAL *	152	$204,116	302	$183,516	454	$387,632

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$59,886			5	$59,886
BLDG. MTL.			6	$774	6	$774
GEN. MDSE.	5	$27,615			5	$27,615
FOOD						
MOTOR VEH.	11	$12,488	7	$4,045	18	$16,533
APPAREL	7	$7,546			7	$7,546
HOME FURN.	8	$11,861			8	$11,861
EAT DRINK	14	$13,930	8	$6,515	22	$20,445
SPECIALTY	30	$18,051	14	$4,047	44	$22,098
SERVICES	56	$21,764	42	$18,003	98	$39,767
WHOLESALE	12	$23,832	16	$9,270	28	$33,102
MISC.	30	$44,795	23	$12,220	53	$57,015
* TOTAL *	178	$241,768	116	$54,874	294	$296,642

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$85,491	7	$11,442	15	$96,933
BLDG. MTL.	8	$21,060	8	$8,032	16	$29,092
GEN. MDSE.	7	$72,064			7	$72,064
FOOD	6	$30,120	5	$4,508	11	$34,628
MOTOR VEH.	20	$26,781	9	$7,974	29	$34,755
APPAREL	10	$14,059			10	$14,059
HOME FURN.	9	$16,525	6	$3,571	15	$20,096
EAT DRINK	17	$35,472	12	$5,195	29	$40,667
SPECIALTY	49	$44,145	40	$7,062	89	$51,207
SERVICES	92	$51,908	57	$16,727	149	$68,635
WHOLESALE	22	$81,599	32	$18,817	54	$100,416
MISC.	40	$31,439	34	$26,642	74	$58,081
* TOTAL *	288	$510,663	210	$109,970	498	$620,633

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	WEST LIBERTY NO. OF BUS.	COMPUTED TAX	WILTON NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$244,049				
BLDG. MTL.	15	$105,543	5	$4,059		
GEN. MDSE.	12	$212,976				
FOOD	17	$75,932				
MOTOR VEH.	40	$70,755	6	$13,681	6	$4,476
APPAREL	30	$48,051				
HOME FURN.	30	$60,407			5	$5,909
EAT DRINK	73	$147,672	8	$5,952	8	$6,462
SPECIALTY	147	$157,020	14	$6,083	17	$2,828
SERVICES	198	$155,902	34	$22,049	21	$5,156
WHOLESALE	37	$46,335	7	$28,441	13	$14,476
MISC.	80	$56,767	24	$30,057	24	$195,045
* TOTAL *	687	$1,381,409	98	$110,322	94	$234,352

MUSCATINE CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$3,839	13	$247,888
BLDG. MTL.	13	$14,656	33	$124,258
GEN. MDSE.	5	$4,166	17	$217,142
FOOD			17	$75,932
MOTOR VEH.	12	$14,742	64	$103,654
APPAREL			30	$48,051
HOME FURN.	5	$6,113	40	$72,429
EAT DRINK	10	$10,745	99	$170,831
SPECIALTY	60	$4,573	238	$170,504
SERVICES	62	$9,441	315	$192,548
WHOLESALE	40	$64,920	97	$154,172
MISC.	54	$32,302	182	$314,171
* TOTAL *	266	$165,497	1,145	$1,891,580

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$63,562	14	$57,631	20	$121,193
BLDG. MTL.	10	$27,662	19	$16,672	29	$44,334
GEN. MDSE.			6	$4,471	6	$4,471
FOOD	6	$16,281	13	$11,274	19	$27,555
MOTOR VEH.	16	$18,069	29	$18,332	45	$36,401
APPAREL	5	$19,606	11	$2,602	16	$22,208
HOME FURN.	11	$10,513	9	$5,656	20	$16,169
EAT DRINK	14	$30,625	35	$34,817	49	$65,442
SPECIALTY	34	$49,146	80	$17,989	114	$67,135
SERVICES	74	$23,376	140	$57,240	214	$80,616
WHOLESALE	27	$61,595	54	$44,747	81	$106,342
MISC.	24	$63,324	55	$17,117	79	$80,441
* TOTAL *	227	$383,759	465	$288,548	692	$672,307

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$2,222	7	$2,222
BLDG. MTL.	7	$13,026	7	$5,441	14	$18,467
GEN. MDSE.						
FOOD			5	$2,831	5	$2,831
MOTOR VEH.	9	$9,413	10	$3,859	19	$13,272
APPAREL	8	$10,248			8	$10,248
HOME FURN.	6	$2,977			6	$2,977
EAT DRINK	13	$17,355	9	$8,800	22	$26,155
SPECIALTY	19	$19,549	24	$7,728	43	$27,277
SERVICES	36	$15,764	44	$7,199	80	$22,963
WHOLESALE	11	$22,146	27	$27,402	38	$49,548
MISC.	32	$63,634	25	$7,931	57	$71,565
* TOTAL *	141	$174,112	158	$73,413	299	$247,525

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$3,538
BLDG. MTL.	7	$10,476	15	$40,244	6	$10,379
GEN. MDSE.	7	$27,107				
FOOD			6	$12,419		
MOTOR VEH.	14	$13,438	22	$22,316	15	$6,021
APPAREL	9	$13,936	15	$23,386		
HOME FURN.	8	$13,655	7	$24,443	7	$1,411
EAT DRINK	24	$33,986	14	$19,220	7	$3,998
SPECIALTY	36	$36,727	56	$45,804	28	$2,704
SERVICES	71	$30,692	88	$38,852	52	$9,921
WHOLESALE	24	$74,466	21	$48,335	18	$28,634
MISC.	25	$79,818	57	$126,862	47	$9,074
* TOTAL *	225	$334,301	301	$401,881	190	$75,680

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$3,538
BLDG. MTL.	28	$61,099
GEN. MDSE.	7	$27,107
FOOD	6	$12,419
MOTOR VEH.	51	$41,775
APPAREL	24	$37,322
HOME FURN.	22	$39,509
EAT DRINK	45	$57,204
SPECIALTY	120	$85,235
SERVICES	211	$79,465
WHOLESALE	63	$151,435
MISC.	129	$215,754
* TOTAL *	716	$811,862

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$22,481	12	$22,481
BLDG. MTL.	5	$17,722	11	$19,554	16	$37,276
GEN. MDSE.	5	$19,482			5	$19,482
FOOD			8	$5,975	8	$5,975
MOTOR VEH.	15	$13,231	13	$10,259	28	$23,490
APPAREL	7	$8,952			7	$8,952
HOME FURN.	5	$5,616			5	$5,616
EAT DRINK	11	$14,656	28	$23,045	39	$37,701
SPECIALTY	22	$15,693	32	$4,251	54	$19,944
SERVICES	52	$32,121	76	$16,671	128	$48,792
WHOLESALE	24	$33,085	29	$52,134	53	$85,219
MISC.	24	$61,734	44	$10,259	68	$71,993
* TOTAL *	170	$222,292	253	$164,629	423	$386,921

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$109,295	14	$27,103	20	$136,398
BLDG. MTL.	9	$20,025	18	$45,105	27	$65,130
GEN. MDSE.	6	$64,690	6	$5,512	12	$70,202
FOOD	5	$40,963	12	$7,992	17	$48,955
MOTOR VEH.	16	$16,888	34	$41,636	50	$58,524
APPAREL	17	$26,408	7	$5,163	24	$31,571
HOME FURN.	13	$12,613	10	$11,054	23	$23,667
EAT DRINK	30	$65,047	40	$32,428	70	$97,475
SPECIALTY	58	$48,901	66	$13,143	124	$62,044
SERVICES	90	$58,443	148	$40,945	238	$99,388
WHOLESALE	35	$74,264	58	$46,796	93	$121,060
MISC.	35	$18,451	59	$12,553	94	$31,004
* TOTAL *	320	$555,988	472	$289,430	792	$845,418

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$88,397
BLDG. MTL.	14	$44,708
GEN. MDSE.	9	$12,107
FOOD	12	$20,139
MOTOR VEH.	42	$28,211
APPAREL	12	$6,481
HOME FURN.	18	$16,463
EAT DRINK	34	$29,019
SPECIALTY	69	$26,202
SERVICES	138	$36,962
WHOLESALE	56	$73,720
MISC.	58	$40,758
* TOTAL *	487	$423,167

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$3,388,086	6	$18,290		
BLDG. MTL.	134	$1,328,521	12	$88,952		
GEN. MDSE.	74	$2,263,452	16	$619,946		
FOOD	140	$862,444	19	$106,493	7	$52,364
MOTOR VEH.	369	$1,061,297	22	$41,195	8	$9,182
APPAREL	200	$653,470	65	$290,017		
HOME FURN.	240	$817,461	39	$82,430	6	$4,069
EAT DRINK	527	$1,536,186	63	$313,993	15	$40,534
SPECIALTY	1,225	$1,561,560	217	$274,317	43	$35,289
SERVICES	1,912	$3,137,159	180	$279,364	59	$47,371
WHOLESALE	575	$3,121,317	59	$213,496	10	$15,380
MISC.	653	$1,577,096	57	$120,925	19	$16,921
* TOTAL *	6,103	$21,308,049	755	$2,449,418	167	$221,110

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

POLK	ALTOONA		ANKENY		JOHNSTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$125,743		
BLDG. MTL.			11	$75,382		
GEN. MDSE.			5	$30,280		
FOOD	5	$27,753	16	$63,061		
MOTOR VEH.	7	$26,771	24	$80,322		
APPAREL	7	$2,719	13	$12,415		
HOME FURN.	7	$3,034	11	$6,327		
EAT DRINK	11	$61,106	24	$78,505	6	$4,595
SPECIALTY	34	$9,910	88	$75,907	16	$4,363
SERVICES	45	$131,801	115	$75,978	12	$4,560
WHOLESALE	10	$8,857	28	$73,946	5	$12,591
MISC.	28	$29,031	37	$28,278	19	$24,603
* TOTAL *	154	$300,982	378	$726,144	58	$50,712

POLK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$20,879	83	$3,552,998
BLDG. MTL.	14	$53,623	171	$1,546,478
GEN. MDSE.	5	$7,963	100	$2,921,641
FOOD	13	$41,112	200	$1,153,227
MOTOR VEH.	29	$18,329	459	$1,237,096
APPAREL	6	$2,286	291	$960,907
HOME FURN.	9	$3,451	312	$916,772
EAT DRINK	30	$88,145	676	$2,123,064
SPECIALTY	79	$26,262	1,702	$1,987,608
SERVICES	133	$67,137	2,456	$3,743,370
WHOLESALE	40	$85,676	727	$3,531,263
MISC.	173	$113,738	966	$1,863,251
* TOTAL *	528	$481,260	8,143	$25,537,675

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$447,487			35	$158,102
BLDG. MTL.	19	$137,036			28	$47,355
GEN. MDSE.	14	$338,803			6	$66,618
FOOD	28	$188,337			18	$19,306
MOTOR VEH.	96	$231,060	7	$14,972	71	$87,359
APPAREL	27	$60,653			13	$7,132
HOME FURN.	37	$102,692			16	$13,114
EAT DRINK	124	$385,834	7	$10,200	57	$80,466
SPECIALTY	217	$226,947	7	$1,018	129	$28,022
SERVICES	347	$281,602	16	$4,687	232	$99,385
WHOLESALE	80	$91,674	5	$5,427	69	$138,699
MISC.	92	$54,204	10	$24,539	75	$77,989
* TOTAL *	1,093	$2,546,329	52	$60,843	749	$823,547

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$605,589
BLDG. MTL.	47	$184,391
GEN. MDSE.	20	$405,421
FOOD	46	$207,643
MOTOR VEH.	174	$333,391
APPAREL	40	$67,785
HOME FURN.	53	$115,806
EAT DRINK	188	$476,500
SPECIALTY	353	$255,987
SERVICES	595	$385,674
WHOLESALE	154	$235,800
MISC.	177	$156,732
* TOTAL *	1,894	$3,430,719

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$219,278	18	$69,082	24	$288,360
BLDG. MTL.	6	$23,136	10	$24,749	16	$47,885
GEN. MDSE.	7	$59,089	5	$5,459	12	$64,548
FOOD	10	$41,668	8	$10,662	18	$52,330
MOTOR VEH.	23	$31,736	31	$42,974	54	$74,710
APPAREL	13	$15,527			13	$15,527
HOME FURN.	7	$18,427	6	$8,689	13	$27,116
EAT DRINK	18	$41,905	21	$31,985	39	$73,890
SPECIALTY	48	$44,184	58	$10,750	106	$54,934
SERVICES	81	$36,232	101	$40,375	182	$76,607
WHOLESALE	30	$62,564	45	$81,888	75	$144,452
MISC.	22	$14,801	54	$14,595	76	$29,396
* TOTAL *	271	$608,547	357	$341,208	628	$949,755

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$47,972
BLDG. MTL.	8	$9,269
GEN. MDSE.		
FOOD	6	$7,112
MOTOR VEH.	20	$22,239
APPAREL		
HOME FURN.		
EAT DRINK	12	$8,235
SPECIALTY	34	$7,389
SERVICES	78	$18,871
WHOLESALE	19	$6,167
MISC.	30	$19,046
* TOTAL *	221	$146,300

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$37,127	19	$27,105	25	$64,232
BLDG. MTL.			18	$47,609	18	$47,609
GEN. MDSE.	5	$13,886	10	$6,603	15	$20,489
FOOD			11	$10,443	11	$10,443
MOTOR VEH.	14	$15,855	31	$26,996	45	$42,851
APPAREL	6	$7,202			6	$7,202
HOME FURN.	6	$3,552			6	$3,552
EAT DRINK	9	$9,205	28	$28,071	37	$37,276
SPECIALTY	21	$13,445	62	$16,184	83	$29,629
SERVICES	39	$16,465	106	$45,432	145	$61,897
WHOLESALE	14	$17,228	56	$78,350	70	$95,578
MISC.	23	$30,562	65	$27,319	88	$57,881
* TOTAL *	143	$164,527	406	$314,112	549	$478,639

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$987,475	8	$181,513		
BLDG. MTL.	53	$345,926	12	$109,252		
GEN. MDSE.	32	$903,320	9	$321,368		
FOOD	71	$297,641	19	$88,323		
MOTOR VEH.	142	$321,200	35	$75,666	6	$3,041
APPAREL	103	$273,070	15	$34,169		
HOME FURN.	101	$365,656	21	$39,197		
EAT DRINK	252	$741,619	54	$239,294	6	$7,793
SPECIALTY	490	$740,117	135	$127,314	26	$3,360
SERVICES	723	$685,350	177	$373,755	24	$3,006
WHOLESALE	200	$853,604	52	$231,520		
MISC.	273	$628,593	57	$113,996	20	$16,905
* TOTAL *	2,459	$7,143,571	594	$1,935,367	82	$34,105

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$17,958	48	$1,186,946
BLDG. MTL.			17	$12,830	82	$468,008
GEN. MDSE.			11	$10,560	52	$1,235,248
FOOD	5	$14,720	9	$11,306	104	$411,990
MOTOR VEH.			29	$76,758	212	$476,665
APPAREL					118	$307,239
HOME FURN.			10	$17,023	132	$421,876
EAT DRINK	8	$12,869	43	$74,394	363	$1,075,969
SPECIALTY	27	$11,607	122	$32,364	800	$914,762
SERVICES	36	$25,542	160	$66,072	1,120	$1,153,725
WHOLESALE	21	$79,749	51	$68,648	324	$1,233,521
MISC.	20	$47,654	125	$96,654	493	$903,780
* TOTAL *	117	$192,141	596	$484,545	3,848	$9,789,729

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$89,065	17	$9,460	22	$98,525
BLDG. MTL.	12	$18,391	11	$10,814	23	$29,205
GEN. MDSE.	7	$34,071			7	$34,071
FOOD	5	$28,886	6	$1,441	11	$30,327
MOTOR VEH.	18	$31,270	21	$11,506	39	$42,776
APPAREL	10	$16,037	5	$2,277	15	$18,314
HOME FURN.	12	$14,699	9	$2,893	21	$17,592
EAT DRINK	19	$34,430	23	$17,485	42	$51,915
SPECIALTY	48	$36,902	37	$8,307	85	$45,209
SERVICES	76	$48,225	91	$15,587	167	$63,812
WHOLESALE	23	$36,867	43	$50,402	66	$87,269
MISC.	28	$19,672	48	$10,567	76	$30,239
* TOTAL *	263	$408,515	311	$140,739	574	$549,254

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					6	$74,468
BLDG. MTL.	6	$12,171	7	$12,818	6	$19,045
GEN. MDSE.						
FOOD	5	$4,863				
MOTOR VEH.	7	$4,862	10	$28,751	7	$10,504
APPAREL	6	$7,190	7	$10,088		
HOME FURN.	5	$3,569	14	$14,240		
EAT DRINK	13	$12,203			7	$9,395
SPECIALTY	18	$6,904	30	$16,856	23	$7,813
SERVICES	37	$11,062	43	$9,980	40	$23,176
WHOLESALE	13	$28,586	16	$37,388	13	$27,002
MISC.	14	$32,888	32	$85,746	30	$28,444
* TOTAL *	124	$124,298	159	$215,867	132	$199,847

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$20,571	23	$95,039
BLDG. MTL.	15	$50,022	13	$16,413	47	$110,469
GEN. MDSE.			5	$3,760	5	$3,760
FOOD			11	$4,779	16	$9,642
MOTOR VEH.	12	$29,644	22	$33,655	58	$107,416
APPAREL	5	$6,158	5	$3,821	23	$27,257
HOME FURN.	11	$11,261	15	$12,683	45	$41,753
EAT DRINK	10	$19,698	21	$16,768	51	$58,064
SPECIALTY	33	$28,452	76	$11,808	180	$71,833
SERVICES	56	$18,628	145	$39,237	321	$102,083
WHOLESALE	20	$55,641	76	$87,790	138	$236,407
MISC.	48	$86,363	74	$55,254	198	$288,695
* TOTAL *	210	$305,867	480	$306,539	1,105	$1,152,418

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$265,500	5	$96,309		
BLDG. MTL.	21	$112,880	7	$29,616		
GEN. MDSE.	24	$445,638				
FOOD	25	$120,684	6	$18,003		
MOTOR VEH.	45	$107,345	11	$19,021	8	$11,035
APPAREL	45	$127,285	5	$8,363	5	$5,527
HOME FURN.	41	$97,156	9	$6,892		
EAT DRINK	89	$329,094	11	$16,164	8	$19,450
SPECIALTY	244	$230,667	33	$17,193	23	$11,695
SERVICES	270	$406,885	65	$34,424	30	$10,883
WHOLESALE	60	$97,147	23	$63,552	8	$38,690
MISC.	101	$71,336	26	$19,807	29	$51,713
* TOTAL *	972	$2,411,617	201	$329,344	111	$148,993

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$24,058	31	$385,867
BLDG. MTL.	18	$20,262	46	$162,758
GEN. MDSE.	11	$10,397	35	$456,035
FOOD	13	$10,054	44	$148,741
MOTOR VEH.	22	$18,470	86	$155,871
APPAREL			55	$141,175
HOME FURN.	10	$15,581	60	$119,629
EAT DRINK	28	$24,086	136	$388,794
SPECIALTY	107	$62,037	407	$321,592
SERVICES	134	$40,185	499	$492,377
WHOLESALE	59	$48,695	150	$248,084
MISC.	87	$25,984	241	$166,750
* TOTAL *	506	$297,719	1,790	$3,187,673

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

TAMA CLASS	TAMA NO. OF BUS.	TAMA COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			16	$114,180	16	$114,180
BLDG. MTL.			24	$32,838	24	$32,838
GEN. MDSE.			10	$33,948	10	$33,948
FOOD			15	$26,954	15	$26,954
MOTOR VEH.	6	$10,189	37	$30,551	43	$40,740
APPAREL	5	$4,104	9	$7,370	14	$11,474
HOME FURN.	5	$8,319	17	$10,366	22	$18,685
EAT DRINK	11	$12,061	42	$46,538	53	$58,599
SPECIALTY	19	$9,701	75	$26,241	94	$35,942
SERVICES	40	$11,584	156	$37,198	196	$48,782
WHOLESALE	11	$43,128	67	$96,648	78	$139,776
MISC.	29	$67,538	58	$18,774	87	$86,312
* TOTAL *	126	$166,624	526	$481,606	652	$648,230

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	21	$29,774
BLDG. MTL.	16	$14,449
GEN. MDSE.	8	$10,677
FOOD	7	$10,386
MOTOR VEH.	21	$9,357
APPAREL	7	$5,909
HOME FURN.	7	$660
EAT DRINK	24	$17,566
SPECIALTY	49	$11,821
SERVICES	91	$19,922
WHOLESALE	36	$40,957
MISC.	31	$6,432
* TOTAL *	318	$177,910

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$79,165	8	$9,742	13	$88,907
BLDG. MTL.	6	$18,462			6	$18,462
GEN. MDSE.	8	$78,956			8	$78,956
FOOD	7	$49,924			7	$49,924
MOTOR VEH.	28	$34,827	12	$5,882	40	$40,709
APPAREL	10	$18,542			10	$18,542
HOME FURN.	14	$13,465			14	$13,465
EAT DRINK	25	$57,040	8	$4,179	33	$61,219
SPECIALTY	60	$56,616	31	$2,350	91	$58,966
SERVICES	106	$46,441	40	$5,201	146	$51,642
WHOLESALE	12	$37,271	15	$7,810	27	$45,081
MISC.	37	$36,482	30	$9,408	67	$45,890
* TOTAL *	318	$527,191	144	$44,572	462	$571,763

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$14,349
BLDG. MTL.	11	$14,217
GEN. MDSE.	12	$7,236
FOOD	10	$8,157
MOTOR VEH.	30	$11,168
APPAREL		
HOME FURN.	10	$6,617
EAT DRINK	20	$14,705
SPECIALTY	52	$8,875
SERVICES	120	$18,909
WHOLESALE	41	$23,527
MISC.	48	$27,717
* TOTAL *	372	$155,477

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$237,284	15	$11,483	24	$248,767
BLDG. MTL.	19	$135,464	13	$15,558	32	$151,022
GEN. MDSE.	15	$260,983			15	$260,983
FOOD	18	$107,552	7	$3,982	25	$111,534
MOTOR VEH.	61	$92,514	27	$17,747	88	$110,261
APPAREL	29	$41,286			29	$41,286
HOME FURN.	45	$75,520	5	$206	50	$75,726
EAT DRINK	75	$155,638	18	$16,299	93	$171,937
SPECIALTY	157	$143,575	58	$3,821	215	$147,396
SERVICES	262	$152,279	100	$20,479	362	$172,758
WHOLESALE	49	$100,095	31	$26,750	80	$126,845
MISC.	73	$69,741	44	$12,510	117	$82,251
* TOTAL *	812	$1,571,931	318	$128,835	1,130	$1,700,766

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$25,175				
GEN. MDSE.	7	$68,128				
FOOD	9	$43,404				
MOTOR VEH.	24	$58,401	7	$16,850		
APPAREL	8	$13,031				
HOME FURN.	8	$9,271				
EAT DRINK	25	$61,918	5	$4,855		
SPECIALTY	76	$34,803	12	$2,717	21	$4,509
SERVICES	110	$44,792	35	$7,829	33	$7,002
WHOLESALE	24	$52,180				
MISC.	29	$110,162	28	$33,435	22	$37,415
* TOTAL *	325	$521,265	87	$65,686	76	$48,926

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$10,303	12	$10,303
BLDG. MTL.	10	$21,548	15	$46,723
GEN. MDSE.			7	$68,128
FOOD	10	$7,060	19	$50,464
MOTOR VEH.	19	$13,789	50	$89,040
APPAREL			8	$13,031
HOME FURN.	9	$1,643	17	$10,914
EAT DRINK	20	$8,192	50	$74,965
SPECIALTY	70	$6,222	179	$48,251
SERVICES	110	$31,592	288	$91,215
WHOLESALE	35	$29,787	59	$81,967
MISC.	48	$11,172	126	$192,156
* TOTAL *	342	$141,280	830	$777,157

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$33,341	19	$33,341
BLDG. MTL.	10	$40,394	14	$30,466	24	$70,860
GEN. MDSE.	8	$59,975	9	$12,574	17	$72,549
FOOD	8	$34,759	11	$9,312	19	$44,071
MOTOR VEH.	22	$19,205	24	$22,836	46	$42,041
APPAREL	14	$29,907			14	$29,907
HOME FURN.	14	$18,212	13	$10,873	27	$29,085
EAT DRINK	27	$40,735	28	$30,143	55	$70,878
SPECIALTY	65	$38,803	82	$23,615	147	$62,418
SERVICES	92	$68,934	158	$48,806	250	$117,740
WHOLESALE	37	$93,246	58	$73,813	95	$167,059
MISC.	40	$99,240	81	$45,323	121	$144,563
* TOTAL *	337	$543,410	497	$341,102	834	$884,512

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WAYNE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	17	$33,087
BLDG. MTL.	16	$21,692
GEN. MDSE.	5	$6,528
FOOD	9	$12,501
MOTOR VEH.	26	$23,671
APPAREL		
HOME FURN.	5	$1,356
EAT DRINK	22	$16,778
SPECIALTY	51	$12,932
SERVICES	106	$22,150
WHOLESALE	43	$17,178
MISC.	42	$11,820
* TOTAL *	342	$179,693

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$335,086	29	$54,059	36	$389,145
BLDG. MTL.	18	$159,132	19	$32,217	37	$191,349
GEN. MDSE.	18	$414,941	7	$7,121	25	$422,062
FOOD	15	$89,950	24	$11,565	39	$101,515
MOTOR VEH.	51	$108,083	25	$34,326	76	$142,409
APPAREL	45	$96,806			45	$96,806
HOME FURN.	40	$77,509	15	$4,845	55	$82,354
EAT DRINK	97	$218,533	29	$37,527	126	$256,060
SPECIALTY	144	$145,031	61	$12,215	205	$157,246
SERVICES	283	$206,770	148	$44,547	431	$251,317
WHOLESALE	79	$269,694	59	$78,883	138	$348,577
MISC.	94	$116,042	85	$64,180	175	$179,806
* TOTAL *	891	$2,237,577	497	$381,069	1,388	$2,618,646

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$51,553	9	$51,553
BLDG. MTL.	6	$14,435	13	$20,974	19	$35,409
GEN. MDSE.			6	$29,389	6	$29,389
FOOD	9	$15,765	8	$10,541	17	$26,306
MOTOR VEH.	12	$16,510	22	$16,668	34	$33,178
APPAREL			6	$3,223	6	$3,223
HOME FURN.	7	$9,467	10	$9,624	17	$19,091
EAT DRINK	8	$11,170	24	$31,381	32	$42,551
SPECIALTY	27	$9,996	51	$20,580	78	$30,576
SERVICES	42	$22,394	94	$50,794	136	$73,188
WHOLESALE	11	$10,689	44	$63,223	55	$73,912
MISC.	23	$46,718	47	$36,142	68	$76,786
* TOTAL *	145	$157,144	332	$338,018	477	$495,162

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$27,173	18	$27,173
BLDG. MTL.	10	$32,411	14	$22,194	24	$54,605
GEN. MDSE.			6	$3,130	6	$3,130
FOOD	8	$31,031	17	$10,230	25	$41,261
MOTOR VEH.	22	$31,077	23	$19,074	45	$50,151
APPAREL	15	$36,016			15	$36,016
HOME FURN.	13	$12,369	7	$10,539	20	$22,908
EAT DRINK	32	$54,562	28	$17,771	60	$72,333
SPECIALTY	65	$60,941	47	$4,884	112	$65,825
SERVICES	85	$48,685	122	$31,473	207	$80,158
WHOLESALE	23	$49,245	36	$61,950	59	$111,195
MISC.	46	$174,607	45	$22,756	89	$197,363
* TOTAL *	319	$530,944	361	$231,174	680	$762,118

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$699,180	25	$110,618	43	$809,798
BLDG. MTL.	53	$312,019	24	$22,582	77	$334,601
GEN. MDSE.	22	$787,341	8	$10,054	30	$797,395
FOOD	57	$333,833	20	$8,193	77	$342,026
MOTOR VEH.	123	$263,202	42	$45,212	165	$308,414
APPAREL	92	$331,831			92	$331,831
HOME FURN.	75	$181,780	10	$6,529	85	$188,309
EAT DRINK	196	$498,661	47	$42,105	243	$540,766
SPECIALTY	348	$455,989	82	$12,966	430	$468,955
SERVICES	616	$614,890	160	$32,619	776	$647,509
WHOLESALE	208	$685,726	48	$36,669	256	$722,395
MISC.	199	$345,471	103	$34,456	295	$374,440
* TOTAL *	2,007	$5,509,923	562	$356,516	2,569	$5,866,439

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$35,593
BLDG. MTL.	16	$19,491
GEN. MDSE.	5	$3,161
FOOD	7	$10,890
MOTOR VEH.	15	$9,302
APPAREL	6	$2,311
HOME FURN.	10	$7,757
EAT DRINK	26	$19,478
SPECIALTY	46	$12,721
SERVICES	74	$24,126
WHOLESALE	35	$59,026
MISC.	39	$15,777
* TOTAL *	292	$219,633

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1984

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					5	$35,348
BLDG. MTL.	9	$17,111	7	$13,594		
GEN. MDSE.						
FOOD						
MOTOR VEH.	13	$13,159	12	$21,131	9	$9,949
APPAREL	5	$5,314	6	$5,193		
HOME FURN.			7	$7,942	6	$9,192
EAT DRINK	12	$14,688	14	$12,790	9	$17,183
SPECIALTY	25	$12,853	22	$11,228	14	$13,917
SERVICES	60	$41,080	42	$54,780	42	$14,370
WHOLESALE	16	$37,539	9	$19,059	15	$60,857
MISC.	27	$72,258	29	$40,689	25	$53,086
* TOTAL *	167	$214,002	148	$186,406	125	$213,902

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$7,338	16	$42,686
BLDG. MTL.	7	$27,018	23	$57,723
GEN. MDSE.				
FOOD				
MOTOR VEH.	13	$9,677	47	$53,916
APPAREL			11	$10,507
HOME FURN.			13	$17,134
EAT DRINK	12	$6,967	47	$51,628
SPECIALTY	29	$6,582	90	$44,580
SERVICES	55	$15,300	199	$125,530
WHOLESALE	26	$17,774	66	$135,229
MISC.	37	$26,643	118	$192,676
* TOTAL *	190	$117,299	630	$731,609
LATE FILERS	5,169	$1,544,497		
* GRAND TOTAL *	92,765	$143,506,997		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	38	$1,202,313	$48,091	.03%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	700	$113,943,589	$4,558,973	3.18%
ELECTRIC AND GAS UTILITIES	623	$379,254,898	$15,170,006	10.57%
WATER AND SANITATION UTILITIES	639	$27,460,031	$1,098,226	.77%
TRANSPORTATION COMPANIES	369	$7,667,498	$306,694	.21%
* GROUP TOTALS *	2,331	$528,326,016	$21,133,899	14.73%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	1,045	$142,114,424	$5,683,969	3.96%
PAINT AND GLASS STORES	246	$12,951,720	$518,017	.36%
HARDWARE STORES	859	$57,129,394	$2,284,635	1.59%
GARDEN SUPPLY STORES	511	$18,307,095	$732,283	.51%
MOBILE HOME DEALERS	57	$396,754	$15,870	.01%
* GROUP TOTALS *	2,718	$230,899,387	$9,234,774	6.44%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	329	$237,505,667	$9,500,217	6.62%
VARIETY STORES	340	$110,537,386	$4,421,435	3.08%
MISCELLANEOUS GENERAL MERCHANDISE STORES	820	$55,018,624	$2,200,643	1.53%
* GROUP TOTALS *	1,489	$403,061,677	$16,122,295	11.23%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	1,564	$168,527,984	$6,741,110	4.70%
MEAT AND FISH MARKETS	56	$141,669	$5,651	.00%
FRUIT AND VEGETABLE MARKETS	21	$394,302	$15,769	.01%
CONFECTIONERY STORES	131	$2,333,003	$93,259	.06%
DAIRY PRODUCT STORES	73	$1,456,350	$58,139	.04%
BAKERIES	129	$1,376,408	$55,055	.04%
MISCELLANEOUS FOOD STORES	297	$1,739,182	$69,526	.05%
* GROUP TOTALS *	2,271	$175,968,898	$7,038,509	4.90%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	924	$51,823,856	$2,072,955	1.44%
AUTOMOTIVE PARTS	1,227	$67,883,640	$2,715,104	1.89%
GAS STATIONS	3,000	$76,915,573	$3,076,351	2.14%
RECREATIONAL VEHICLES	565	$20,883,466	$835,316	.58%
* GROUP TOTALS *	5,716	$217,506,535	$8,699,726	6.06%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	227	$16,182,479	$646,894	.45%
WOMEN'S APPAREL STORES	834	$41,665,132	$1,666,433	1.16%
FAMILY AND CHILDREN'S APPAREL STORES	502	$24,795,945	$991,439	.69%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	519	$27,655,900	$1,106,041	.77%
OTHER APPAREL STORES	318	$8,295,341	$331,663	.23%
* GROUP TOTALS *	2,400	$118,594,797	$4,742,470	3.30%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	747	$50,230,840	$2,008,833	1.40%
HOME FURNISHING STORES	619	$17,839,380	$713,469	.50%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,571	$53,586,979	$2,142,385	1.49%
* GROUP TOTALS *	2,937	$121,657,199	$4,864,687	3.39%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,548	$278,350,614	$11,112,110	7.74%
DRINKING PLACES	2,478	$59,393,321	$2,373,655	1.65%
* GROUP TOTALS *	7,026	$337,743,935	$13,485,765	9.40%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	723	$48,267,318	$1,930,202	1.35%
LIQUOR STORES	222	$20,082,956	$803,316	.56%
USED MERCHANDISE STORES	1,944	$11,745,213	$469,764	.33%
SPORTING GOODS STORES	1,652	$23,974,248	$958,501	.67%
BOOKS AND STATIONERY STORES	524	$12,823,207	$512,682	.36%
JEWELRY STORES	596	$24,203,398	$967,961	.67%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,933	$7,397,070	$290,450	.20%
GIFT AND NOVELTY SHOPS	841	$13,269,569	$530,404	.37%
MAIL ORDER STORES	258	$7,515,075	$300,590	.21%
VENDING MACHINES	280	$11,985,109	$479,114	.33%
DIRECT SELLING	1,803	$11,433,107	$457,320	.32%
FUEL AND ICE DEALERS	351	$9,904,032	$396,148	.28%
FLORISTS	694	$17,198,103	$687,922	.48%
OTHER SPECIALTY SHOPS	3,900	$61,913,734	$2,475,089	1.72%
* GROUP TOTALS *	15,721	$281,712,139	$11,259,463	7.85%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	892	$14,353,448	$574,112	.40%
HOTELS AND OTHER LODGING PLACES	794	$53,897,215	$2,155,858	1.50%
LAUNDRY AND CLEANING	1,067	$20,556,377	$821,875	.57%
PHOTOGRAPHIC STUDIOS	703	$6,560,059	$262,249	.18%
BEAUTY SHOPS	4,794	$26,991,023	$1,079,295	.75%
BARBER SHOPS	1,133	$5,202,970	$207,957	.14%
SHOE REPAIR SHOPS	151	$934,247	$37,367	.03%
FUNERAL HOMES	449	$10,916,033	$436,656	.30%
OTHER PERSONAL SERVICES	608	$4,443,053	$177,609	.12%
BUILDING MAINTENANCE	160	$2,328,545	$93,136	.06%
EMPLOYMENT AGENCIES	64	$1,357,677	$54,309	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,625	$49,341,824	$1,973,625	1.38%
AUTOMOBILE RENTAL AND STORAGE	122	$6,103,385	$244,129	.17%
AUTOMOBILE REPAIR AND SERVICES	4,576	$71,962,250	$2,877,275	2.00%
ELECTRICAL REPAIR	1,091	$15,484,455	$619,213	.43%
WATCH, JEWELRY REPAIR	58	$259,693	$10,386	.01%
FURNITURE REPAIR	870	$2,446,162	$97,839	.07%
MISCELLANEOUS REPAIR	3,383	$43,762,136	$1,750,346	1.22%
MOTION PICTURE THEATRES	213	$10,384,795	$415,273	.29%
AMUSEMENT PARKS AND SERVICES	2,080	$41,159,353	$1,646,057	1.15%
EDUCATION INSTITUTIONS	275	$6,381,330	$255,242	.18%
OTHER SERVICES	1,011	$28,827,413	$1,152,937	.80%
* GROUP TOTALS *	26,039	$423,653,443	$16,942,745	11.81%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	365	$17,107,173	$684,265	.48%
FURNITURE AND HOME FURNISHINGS	37	$1,602,123	$64,085	.04%
CONSTRUCTION MATERIALS	1,614	$110,106,329	$4,402,632	3.07%
FARM AND CONSTRUCTION MACHINERY	3,126	$262,210,100	$10,487,916	7.31%
MISCELLANEOUS DURABLE GOODS	341	$12,093,417	$483,730	.34%
APPAREL, PIECE GOODS	37	$1,743,774	$69,752	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	271	$7,132,584	$285,286	.20%
MISCELLANEOUS NONDURABLE GOODS	2,766	$73,726,818	$2,948,794	2.05%
* GROUP TOTALS *	8,557	$485,722,318	$19,426,460	13.54%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	673	$9,824,936	$392,986	.27%
MINING	90	$6,856,385	$274,259	.19%
GENERAL CONTRACTORS	1,274	$18,488,785	$739,547	.52%
PLUMBING AND HEATING CONTRACTORS	1,593	$31,523,117	$1,260,885	.88%
PAINTING CONTRACTORS	713	$4,657,119	$186,290	.13%
ELECTRICAL CONTRACTORS	1,175	$20,936,668	$837,463	.58%
CARPENTRY CONTRACTORS	804	$6,446,785	$257,848	.18%
OTHER SPECIAL TRADE CONTRACTORS	1,037	$19,560,276	$782,385	.55%
FOOD MANUFACTURERS	173	$2,600,711	$103,955	.07%
APPAREL AND TEXTILE MANUFACTURERS	44	$1,553,881	$62,155	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	220	$7,860,332	$314,390	.22%
PUBLISHERS OF BOOKS AND NEWSPAPERS	208	$2,528,124	$101,124	.07%
COMMERCIAL PRINTERS	620	$24,605,818	$984,164	.69%
NONMETALLIC PRODUCT MANUFACTURERS	285	$16,599,974	$663,979	.46%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	661	$41,498,016	$1,659,916	1.16%
MISCELLANEOUS MANUFACTURERS	169	$4,520,528	$180,825	.13%
TEMPORARY RETAILERS	614	$4,017,628	$161,445	.11%
* GROUP TOTALS *	10,353	$224,079,083	$8,963,616	6.25%
* LATE FILERS *	5,169	$38,643,558	$1,544,497	1.08%
** GRAND TOTAL **	92,765	$3,588,771,298	$143,506,997	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
QUARTER ENDING JUNE, 1984

# COUNTY	UNITS	AMOUNT	# COUNTY.	UNITS	AMOUNT
01 ADAIR	456	69,649.31	51 JEFFERSON	1,340	245,363.67
02 ADAMS	286	30,637.74	52 JOHNSON	4,006	718,047.15
03 ALLAMAKEE	773	103,617.49	53 JONES	1,089	153,310.83
04 APPANOOSE	839	96,475.52	54 KEOKUK	716	94,989.96
05 AUDUBON	368	61,239.82	55 KOSSUTH	1,193	179,825.38
06 BENTON	1,417	191,332.51	56 LEE	2,616	362,855.21
07 BLACK HAWK	8,128	1,114,336.47	57 LINN	10,328	1,513,286.77
08 BOONE	1,692	247,169.97	58 LOUISA	823	96,622.09
09 BREMER	1,378	200,739.92	59 LUCAS	[illegible]43	63,126.18
10 BUCHANAN	1,166	155,232.11	60 LYON	626	92,132.16
11 BUENA VISTA	1,212	185,836.44	61 MADISON	734	90,214.30
12 BUTLER	1,022	142,087.90	62 MAHASKA	1,363	190,844.88
13 CALHOUN	698	112,665.47	63 MARION	1,773	256,924.51
14 CARROLL	1,124	187,023.29	64 MARSHALL	2,509	343,506.60
15 CASS	1,029	143,648.54	65 MILLS	752	110,597.14
16 CEDAR	1,072	156,652.48	66 MITCHELL	641	91,856.87
17 CERRO GORDO	3,184	476,157.70	67 MONONA	590	75,582.75
18 CHEROKEE	893	122,348.31	68 MONROE	551	98,517.63
19 CHICKASAW	797	100,792.67	69 MONTGOMERY	872	137,687.65
20 CLARKE	479	55,698.35	70 MUSCATINE	3,282	462,202.09
21 CLAY	1,065	161,488.48	71 O'BRIEN	815	116,879.33
22 CLAYTON	1,133	151,732.42	72 OSCEOLA	389	65,909.98
23 CLINTON	3,141	454,499.98	73 PAGE	1,080	141,138.57
24 CRAWFORD	1,055	137,393.44	74 PALO ALTO	603	83,717.42
25 DALLAS	1,910	277,355.33	75 PLYMOUTH	1,266	201,105.70
26 DAVIS	534	64,739.93	76 POCAHONTAS	558	92,235.77
27 DECATUR	461	59,717.91	77 POLK	20,963	3,512,323.70
28 DELAWARE	987	152,334.26	78 POTTAWATTAMIE	5,602	824,167.59
29 DES MOINES	2,923	368,873.38	79 POWESHIEK	1,085	173,595.82
30 DICKINSON	914	133,988.19	80 RINGGOLD	321	36,288.49
31 DUBUQUE	5,134	809,121.27	81 SAC	693	105,998.24
32 EMMET	716	112,606.05	82 SCOTT	9,334	1,549,085.45
33 FAYETTE	1,277	173,622.63	83 SHELBY	687	102,086.32
34 FLOYD	1,115	155,906.10	84 SIOUX	1,586	227,043.39
35 FRANKLIN	720	119,174.31	85 STORY	3,258	525,814.10
36 FREMONT	536	83,006.69	86 TAMA	1,051	145,218.12
37 GREENE	676	86,662.03	87 TAYLOR	384	49,140.00
38 GRUNDY	764	126,117.28	88 UNION	777	101,585.13
39 GUTHRIE	665	93,570.04	89 VAN BUREN	491	53,891.83
40 HAMILTON	1,052	153,029.14	90 WAPELLO	2,555	297,092.20
41 HANCOCK	779	116,381.56	91 WARREN	2,351	322,006.83
42 HARDIN	1,266	180,447.17	92 WASHINGTON	1,234	164,717.01
43 HARRISON	889	124,533.75	93 WAYNE	369	43,474.78
44 HENRY	1,079	141,825.66	94 WEBSTER	2,607	378,910.70
45 HOWARD	573	82,591.65	95 WINNEBAGO	818	124,966.34
46 HUMBOLDT	647	95,775.70	96 WINNESHIEK	1,015	157,801.24
47 IDA	506	75,988.81	97 WOODBURY	6,042	889,935.68
48 IOWA	831	136,023.22	98 WORTH	497	65,482.43
49 JACKSON	1,264	155,911.76	99 WRIGHT	977	163,987.09
50 JASPER	2,299	305,986.04	00 MOTOR VEHICLE	8	2,382.13
			TOTALS	170,687	25,339,221.39

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	37	$990,833	$39,634	.26%
ELECTRIC AND GAS UTILITIES	23	$9,971,367	$398,856	2.57%
WATER AND SANITATION UTILITIES	3	$255,510	$10,220	.07%
TRANSPORTATION COMPANIES	53	$18,799,967	$751,997	4.85%
* GROUP TOTALS *	116	$30,017,677	$1,200,707	7.74%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	120	$5,569,631	$222,785	1.44%
PAINT AND GLASS STORES	11	$109,949	$4,398	.03%
HARDWARE STORES	24	$379,983	$15,198	.10%
GARDEN SUPPLY STORES	13	$177,737	$7,110	.05%
MOBILE HOME DEALERS	4	$1,607	$64	.00%
* GROUP TOTALS *	172	$6,238,907	$249,555	1.61%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$10,998,742	$439,950	2.84%
VARIETY STORES	4	$315,031	$12,602	.08%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	$99,646	$3,985	.03%
* GROUP TOTALS *	15	$11,413,419	$456,537	2.94%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	10	$236,050	$9,441	.06%
MEAT AND FISH MARKETS	1	$454	$18	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	1	$0	$0	.00%
DAIRY PRODUCT STORES	1	$36,512	$1,460	.01%
BAKERIES	2	$4,750	$190	.00%
MISCELLANEOUS FOOD STORES	10	$97,527	$3,901	.03%
* GROUP TOTALS *	25	$375,293	$15,010	.10%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$214,056	$8,562	.06%
AUTOMOTIVE PARTS	63	$1,572,456	$62,899	.41%
GAS STATIONS	36	$1,162,457	$46,499	.30%
RECREATIONAL VEHICLES	11	$348,046	$13,923	.09%
* GROUP TOTALS *	123	$3,297,015	$131,883	.85%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$15,140	$606	.00%
WOMEN'S APPAREL STORES	16	$149,482	$5,979	.04%
FAMILY AND CHILDREN'S APPAREL STORES	5	$210,086	$8,403	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	17	$647,072	$25,882	.17%
OTHER APPAREL STORES	9	$54,163	$2,167	.01%
* GROUP TOTALS *	51	$1,075,943	$43,037	.28%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	73	$1,000,536	$40,021	.26%
HOME FURNISHING STORES	53	$5,303,341	$212,133	1.37%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	108	$3,718,669	$148,745	.96%
* GROUP TOTALS *	234	$10,022,546	$400,899	2.58%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	22	$242,820	$9,714	.06%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	22	$242,820	$9,714	.06%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	7	$640,027	$25,602	.17%
LIQUOR STORES	1	$20,364	$815	.01%
USED MERCHANDISE STORES	19	$368,037	$14,721	.09%
SPORTING GOODS STORES	13	$100,788	$4,032	.03%
BOOKS AND STATIONERY STORES	29	$609,947	$24,399	.16%
JEWELRY STORES	21	$345,025	$13,802	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	24	$269,701	$10,789	.07%
GIFT AND NOVELTY SHOPS	16	$725,760	$29,030	.19%
MAIL ORDER STORES	27	$4,211,221	$168,447	1.09%
VENDING MACHINES	38	$560,696	$22,428	.14%
DIRECT SELLING	134	$6,020,912	$240,832	1.55%
FUEL AND ICE DEALERS	39	$968,553	$38,742	.25%
FLORISTS	2	$2,610	$104	.00%
OTHER SPECIALTY SHOPS	223	$14,063,852	$562,561	3.63%
* GROUP TOTALS *	593	$28,907,443	$1,156,304	7.45%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	77	$1,575,600	$62,996	.41%
HOTELS AND OTHER LODGING PLACES	6	$123,278	$4,931	.03%
LAUNDRY AND CLEANING	41	$2,221,534	$88,859	.57%
PHOTOGRAPHIC STUDIOS	35	$200,352	$8,015	.05%
BEAUTY SHOPS	2	$17,941	$717	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	1	$1,127	$45	.00%
FUNERAL HOMES	2	$1,022-	$41-	.00%
OTHER PERSONAL SERVICES	16	$628,126	$25,125	.16%
BUILDING MAINTENANCE	21	$1,455,039	$58,200	.38%
EMPLOYMENT AGENCIES	2	$0	$0	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	664	$36,358,578	$1,454,311	9.37%
AUTOMOBILE RENTAL AND STORAGE	25	$267,466	$10,698	.07%
AUTOMOBILE REPAIR AND SERVICES	29	$2,631,856	$105,272	.68%
ELECTRICAL REPAIR	40	$571,524	$22,863	.15%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	3	$7,018	$281	.00%
MISCELLANEOUS REPAIR	82	$1,737,237	$69,489	.45%
MOTION PICTURE THEATRES	13	$337,983	$13,519	.09%
AMUSEMENT PARKS AND SERVICES	26	$148,101	$5,923	.04%
EDUCATION INSTITUTIONS	2	$4,956	$198	.00%
OTHER SERVICES	34	$790,381	$31,615	.20%
* GROUP TOTALS *	1,122	$49,076,475	$1,963,018	12.65%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	54	$1,278,774	$51,151	.33%
FURNITURE AND HOME FURNISHINGS	30	$521,626	$20,867	.13%
CONSTRUCTION MATERIALS	495	$18,351,179	$733,989	4.73%
FARM AND CONSTRUCTION MACHINERY	1,266	$62,119,549	$2,484,793	16.02%
MISCELLANEOUS DURABLE GOODS	97	$3,002,365	$120,096	.77%
APPAREL, PIECE GOODS	17	$369,502	$14,780	.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	69	$1,604,952	$64,199	.41%
MISCELLANEOUS NONDURABLE GOODS	353	$16,982,983	$679,276	4.38%
* GROUP TOTALS *	2,381	$104,230,930	$4,169,151	26.87%
		MISCELLANEOUS GROUP		
AGRICULTURE PRODUCTION AND SERVICES	34	$530,661	$21,220	.14%
MINING	10	$626,747	$25,069	.16%
GENERAL CONTRACTORS	264	$5,553,219	$222,131	1.43%
PLUMBING AND HEATING CONTRACTORS	83	$2,188,675	$87,545	.56%
PAINTING CONTRACTORS	16	$59,612	$2,384	.02%
ELECTRICAL CONTRACTORS	61	$1,338,345	$53,534	.35%
CARPENTRY CONTRACTORS	23	$73,323	$2,933	.02%
OTHER SPECIAL TRADE CONTRACTORS	225	$4,290,702	$171,624	1.11%
FOOD MANUFACTURERS	67	$4,244,166	$169,766	1.09%
APPAREL AND TEXTILE MANUFACTURERS	45	$1,365,342	$54,613	.35%
FURNITURE, WOOD AND PAPER MANUFACTURERS	170	$6,992,428	$279,696	1.80%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,687,834	$67,516	.44%
COMMERCIAL PRINTERS	72	$7,971,329	$318,853	2.06%
NONMETALLIC PRODUCT MANUFACTURERS	344	$17,815,050	$712,605	4.59%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	974	$68,638,684	$2,745,538	17.70%
MISCELLANEOUS MANUFACTURERS	204	$15,932,090	$637,285	4.11%
TEMPORARY RETAILERS	38	$443,830	$16,434	.11%
* GROUP TOTALS *	2,659	$139,752,037	$5,588,746	36.02%
* LATE FILERS *	247	$3,224,450	$128,974	.83%
** GRAND TOTAL **	7,760	$387,875,005	$15,513,535	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1984

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	634	$340,111
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	980	$3,115,239
UTILITIES, COMMUNICATION, AND TRANSPORTATION	521	$641,123
VENDORS (WHOLESALE AND RETAIL)	968	$541,455
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	962	$316,600
SERVICES (OTHER THAN PROFESSIONAL)	606	$176,696
MISCELLANEOUS	146	$83,231
** GRAND TOTAL **	4,837	$5,214,455

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING JUNE, 1984

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	$1,526	JONES	29	$7,657
ADAMS	6	$891	KEOKUK	15	$46
ALLAMAKEE	30	$1,706	KOSSUTH	33	$4,357
APPANOOSE	16	$30,831	LEE	85	$275,989
AUDUBON	9	$165	LINN	321	$682,305
BENTON	32	$2,590	LOUISA	17	$14,474
BLACK HAWK	227	$446,182	LUCAS	11	$8,296
BOONE	35	$8,324	LYON	27	$3,029
BREMER	35	$10,417	MADISON	9	$552
BUCHANAN	24	$2,412	MAHASKA	35	$28,450
BUENA VISTA	35	$7,956	MARION	33	$38,051
BUTLER	24	$1,077	MARSHALL	69	$89,319
CALHOUN	16	$2,609	MILLS	13	$3,949
CARROLL	49	$29,449	MITCHELL	29	$5,307
CASS	40	$11,476	MONONA	24	$2,311
CEDAR	28	$4,206	MONROE	15	$64
CERRO GORDO	116	$52,730	MONTGOMERY	26	$33,603
CHEROKEE	16	$2,502	MUSCATINE	66	$151,393
CHICKASAW	24	$30,230	OBRIEN	42	$5,247
CLARKE	6	$1,148	OSCEOLA	16	$2,053
CLAY	49	$16,286	PAGE	45	$5,187
CLAYTON	34	$9,751	PALO ALTO	22	$3,340
CLINTON	79	$94,968	PLYMOUTH	28	$16,481
CRAWFORD	32	$18,605	POCAHONTAS	27	$5,764
DALLAS	34	$7,993	POLK	585	$884,113
DAVIS	16	$5,830	POTTAWATTAMIE	127	$47,004
DECATUR	6	$1,262	POWESHIEK	35	$27,986
DELAWARE	20	$6,018	RINGGOLD	10	$377
DES MOINES	86	$66,669	SAC	33	$4,263
DICKINSON	28	$7,100	SCOTT	231	$332,547
DUBUQUE	193	$307,376	SHELBY	36	$14,610
EMMET	32	$17,103	SIOUX	52	$42,659
FAYETTE	32	$8,327	STORY	101	$51,828
FLOYD	38	$28,198	TAMA	23	$13,621
FRANKLIN	25	$3,978	TAYLOR	9	$156
FREMONT	17	$2,201	UNION	16	$11,805
GREENE	21	$1,620	VAN BUREN	8	$3,511
GRUNDY	27	$24,536	WAPELLO	64	$350,877
GUTHRIE	18	$4,226	WARREN	26	$15,270
HAMILTON	43	$22,308	WASHINGTON	35	$10,154
HANCOCK	22	$20,996	WAYNE	16	$4,239
HARDIN	61	$21,998	WEBSTER	70	$44,569
HARRISON	18	$5,575	WINNEBAGO	28	$74,750
HENRY	33	$18,454	WINNESHIEK	30	$30,364
HOWARD	23	$2,170	WOODBURY	165	$121,857
HUMBOLDT	24	$9,855	WORTH	15	$852
IDA	16	$4,489	WRIGHT	34	$9,831
IOWA	24	$44,324			
JACKSON	30	$5,449	OUT OF STATE	1	$2
JASPER	49	$110,799			
JEFFERSON	26	$16,209			
JOHNSON	108	$166,666	GRAND TOTAL	4,837	$5,214,455

6/18/85

S2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1984

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
receip f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events except those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

CPE-25929

---NOTICE---

Please note the following corrections to the Retail Sales and Use Tax Report for the quarter ending June 30, 1984.

1. Page 14, Worthington Taxable Sales - $264,039; Computed Tax - $10,562.
2. Pages V, 14 and 59, Dubuque County Total Taxable Sales - $111,679,070; Computed Tax - $4,466,535.
3. Pages IV, VI, VII, VIII, IX, 39, 101 and 108 Grand Total Taxable Sales - $3,588,037,570; Computed Tax - $143,477,648.
4. Page 58, Dubuque County "Other" Column - Wholesale Class Computed Tax - $90,769.
5. Page 59, Dubuque County Total - Wholesale Class Computed Tax - $478,881.
6. Page 107, Miscellaneous Nondurable Goods Taxable Sales - $72,993,090; Computed Tax - $2,919,445.
7. Pages IV and 107, Wholesale Group Totals (1984) Taxable Sales - $484,988,590; Computed Tax - $19,397,111.
8. Page VII, Towns Under 500 Computed Tax - $2,863,685.
9. Page VIII, $250.00 - 499.99 Group Computed Tax - $3,332,131 $25,000 - 49,999.99 Group Computed Tax - $9,711,275.
10. Page IX, $1,000,000 & Over Group Computed Tax - $61,287,315.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1984

Computed tax during the third quarter of 1984 amounted to $146,656,063, an increase of 2.49 percent from the same quarter in 1983. The number of businesses filing returns decreased from 93,555 to 93,067 or 0.53 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the third quarter of 1984, the Miscellaneous Group showed the largest increase in computed tax with a 10.66 percent increase. The General Merchandise Group followed with an increase of 6.68 percent. The number of businesses showed a decrease of 0.53 percent as compared with a decrease of 0.39% during the same period in 1983. Six business groups reported an increase in the number of filers. The General Merchandise and Utilities Groups showed the largest increase with 6.04 percent and 2.87 percent respectively, while Building Materials (-4.38 percent) and Food Dealers (-4.21 percent) Groups showed the largest decrease.

Business Group	# Bus. Sept 83	# Bus. Sept 84	% Change Tax	Computed Tax Sept 83	Computed Tax Sept 84	% Change Tax
Nonresidents	44	49	11.37%	63,983	59,718	-6.53%
Utilities	2,270	2,335	2.87	22,037,780	22,365,284	1.49
Building Materials	2,763	2,642	-4.38	9,309,133	9,436,703	1.37
General Merchandise	1,425	1,511	6.04	14,664,295	15,643,055	6.68
Food Dealers	2,331	2,233	-4.21	7,477,663	7,479,870	0.03
Motor Vehicle	5,800	5,644	-2.69	8,660,131	8,359,506	-3.48
Apparel	2,452	2,360	-3.76	4,806,466	4,766,562	-0.83
Home Furnishings	2,894	2,904	0.35	4,805,972	4,800,858	-0.11
Eating and Drinking	6,989	6,943	-0.66	13,440,442	14,219,380	5.80
Specialty Retail	15,331	15,233	-0.64	10,468,931	10,581,317	1.08
Services	25,649	25,658	0.04	16,479,050	17,279,077	4.86
Wholesale Goods	8,606	8,429	-2.06	19,505,346	19,096,309	-2.10
Miscellaneous	10,461	10,474	0.13	9,366,899	10,364,764	10.66
Late Filers	6,540	6,652	1.72	2,011,734	2,203,660	9.54
TOTALS	93,555	93,067	-0.53%	$143,097,825	$146,656,063	2.49%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1984

Counties	Returns	Taxable Sales	Computed Tax
Adair	344	$ 8,864,811	$ 354,478
Adams	191	4,392,606	175,670
Allamakee	526	13,929,610	557,042
Appanoose	525	13,536,247	541,297
Audubon	325	6,921,297	276,781
Benton	783	17,527,537	701,052
Black Hawk	3,257	179,602,695	7,153,848
Boone	756	23,861,202	954,364
Bremer	764	21,755,920	869,970
Buchanan	735	17,560,407	702,212
Buena Vista	786	27,571,149	1,102,715
Butler	643	11,540,778	461,607
Calhoun	485	10,165,928	406,644
Carroll	828	29,096,839	1,163,765
Cass	712	21,101,352	843,519
Cedar	691	14,085,856	563,282
Cerro Gordo	1,542	75,135,533	3,005,037
Cherokee	582	16,162,278	646,415
Chickasaw	524	12,730,067	509,190
Clarke	315	7,955,287	318,209
Clay	773	29,133,595	1,165,141
Clayton	761	16,177,671	646,935
Clinton	1,530	56,367,145	2,254,517
Crawford	649	16,961,779	678,384
Dallas	901	26,261,540	1,050,403
Davis	313	6,041,891	241,582
Decatur	307	5,314,593	212,547
Delaware	551	15,536,562	621,373
Des Moines	1,202	57,499,822	2,299,841
Dickinson	712	27,843,630	1,113,568
Dubuque	2,320	111,791,021	4,470,804
Emmet	478	13,402,899	536,053
Fayette	826	23,750,724	949,854
Floyd	689	17,704,110	708,104
Franklin	459	13,054,493	522,149
Fremont	328	7,001,371	280,042
Greene	419	11,300,582	451,962
Grundy	474	12,057,380	482,301
Guthrie	430	9,175,474	366,935
Hamilton	598	18,028,215	720,887
Hancock	450	11,797,272	471,883
Hardin	871	25,887,615	1,035,349
Harrison	528	11,739,188	469,579
Henry	607	20,453,511	818,134
Howard	430	9,220,283	368,791
Humboldt	446	12,709,866	508,389
Ida	335	8,978,703	359,148
Iowa	572	22,902,932	916,080
Jackson	754	17,771,733	710,537
Jasper	1,085	39,667,398	1,586,631

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	568	$ 17,207,301	$ 688,140
Johnson	1,840	114,373,236	4,573,827
Jones	744	19,703,081	788,130
Keokuk	541	8,783,250	351,232
Kossuth	786	26,641,200	1,065,611
Lee	1,249	48,141,555	1,925,038
Linn	4,455	286,276,010	11,450,053
Louisa	328	7,660,840	306,360
Lucas	352	9,065,959	362,523
Lyon	462	8,352,656	334,053
Madison	386	7,680,480	307,213
Mahaska	765	26,561,353	1062,388
Marion	839	27,437,986	1,097,465
Marshall	1,112	51,127,169	2,044,935
Mills	337	8,565,255	342,476
Mitchell	376	9,948,695	397,914
Monona	445	9,772,070	390,881
Monroe	275	6,855,004	274,178
Montgomery	493	15,371,139	612,571
Muscatine	1,131	48,482,677	1,938,762
O'Brien	697	16,313,024	652,376
Osceola	300	6,195,798	247,824
Page	693	19,876,052	795,007
Palo Alto	426	9,594,884	383,769
Plymouth	767	20,835,749	833,282
Pocahontas	468	10,108,877	404,222
Polk	8,037	664,962,565	26,596,295
Pottawattamie	1,889	88,331,423	3,533,088
Poweshiek	625	25,141,256	1,005,614
Ringgold	230	4,140,889	165,630
Sac	545	12,048,163	481,802
Scott	3,810	248,036,069	9,919,720
Shelby	573	13,853,316	554,100
Sioux	1,098	28,645,810	1,145,748
Story	1,757	82,371,648	3,294,481
Tama	648	16,012,014	640,294
Taylor	313	4,032,879	161,168
Union	456	14,329,762	573,193
Van Buren	364	3,971,131	158,833
Wapello	1,134	41,978,669	1,678,015
Warren	823	19,765,059	790,513
Washington	792	22,362,725	894,391
Wayne	338	4,615,871	184,617
Webster	1,392	64,001,333	2,559,834
Winnebago	459	11,816,153	472,470
Winneshiek	667	19,560,774	782,255
Woodbury	2,555	148,743,892	5,949,277
Worth	286	5,064,515	202,524
Wright	628	17,340,374	693,593
Nonresidents	49	2,427,948	59,718
Late Filers	6,652	55,100,972	2,203,660
TOTAL	93,067	$3,668,616,907	$146,656,063

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1984

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$60,284,279	41.11%
25,000 TO 50,000	$18,040,792	12.30%
10,000 TO 25,000	$11,547,994	7.87%
5,000 TO 10,000	$18,761,698	12.79%
2,500 TO 5,000	$11,512,376	7.85%
1,000 TO 2,500	$11,163,498	7.61%
500 TO 1,000	$5,034,386	3.43%
TOWNS UNDER 500	$2,881,163	1.96%
NON-PERMIT	$347,166	.24%
RURAL	$7,021,296	4.79%
OTHERS	$61,415	.04%
TOTALS	$146,656,063	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	23,342	26.99%	$59,083	.04%
25.00 - 49.99	6,065	7.01%	$219,676	.15%
50.00 - 99.99	7,567	8.75%	$548,153	.37%
100.00 - 149.99	4,863	5.62%	$597,492	.41%
150.00 - 199.99	3,647	4.22%	$631,381	.43%
200.00 - 249.99	2,814	3.25%	$629,366	.43%
250.00 - 499.99	9,263	10.71%	$3,360,021	2.29%
500.00 - 999.99	9,928	11.48%	$7,153,065	4.88%
1,000.00 - 1,499.99	5,087	5.88%	$6,234,248	4.25%
1,500.00 - 1,999.99	3,128	3.62%	$5,409,579	3.69%
2,000.00 - 2,499.99	2,004	2.32%	$4,472,789	3.05%
2,500.00 - 2,999.99	1,511	1.75%	$4,128,075	2.81%
3,000.00 - 3,999.99	1,818	2.10%	$6,274,958	4.28%
4,000.00 - 4,999.99	1,145	1.32%	$5,120,190	3.49%
5,000.00 - 9,999.99	2,419	2.80%	$16,806,683	11.46%
10,000.00 - 24,999.99	1,359	1.57%	$20,263,210	13.82%
25,000.00 - 49,999.99	313	.36%	$10,606,079	7.23%
50,000.00 - 99,999.99	109	.13%	$7,426,936	5.06%
100,000.00 & OVER	104	.12%	$46,715,079	31.85%
TOTALS	86,486	100.00%*	$146,656,063	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1984

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	19,499	22.55%	$1,861,223	.02%	$140,547	.10%
500 - 999	4,834	5.59%	$3,548,085	.04%	$133,381	.09%
1,000 - 1,999	6,263	7.24%	$9,143,210	.11%	$342,813	.23%
2,000 - 2,999	4,257	4.92%	$10,530,941	.13%	$382,347	.26%
3,000 - 3,999	3,155	3.65%	$10,971,421	.13%	$395,658	.27%
4,000 - 4,999	2,477	2.86%	$11,084,575	.14%	$397,344	.27%
5,000 - 9,999	8,021	9.27%	$58,255,884	.71%	$2,002,795	1.37%
10,000 - 24,999	12,148	14.05%	$200,492,760	2.44%	$6,638,733	4.53%
25,000 - 49,999	8,406	9.72%	$299,671,884	3.65%	$9,185,258	6.26%
50,000 - 99,999	6,601	7.63%	$468,924,335	5.71%	$12,620,523	8.61%
100,000 - 249,999	5,766	6.67%	$912,948,997	11.12%	$20,345,088	13.87%
250,000 - 499,999	2,492	2.88%	$866,787,661	10.56%	$16,262,594	11.09%
500,000 - 999,999	1,304	1.51%	$907,343,640	11.06%	$13,713,019	9.35%
1,000,000 & OVER	1,263	1.46%	$4,445,051,129	54.16%	$64,095,963	43.70%
TOTALS	86,486	100.00%*	$8,206,615,745	100.00%*	$146,656,063	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1984

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	113	1.47%	$ 1,864,116	10.96%
Building Materials	173	2.26	286,855	1.69
General Merchandise	14	0.18	428,801	2.52
Food Dealers	24	0.31	7,789	0.05
Motor Vehicle	121	1.58	151,161	0.89
Apparel	55	0.72	40,783	0.24
Home Furnishings	219	2.86	362,174	2.13
Eating and Drinking	26	0.34	11,189	0.07
Specialty Retail	604	7.87	1,053,461	6.19
Services	1,118	14.57	2,027,839	11.92
Wholesale Goods	2,351	30.65	4,625,362	27.19
Miscellaneous	2,544	33.16	6,060,018	35.62
Late Filers	309	4.03	91,016	0.53
TOTAL	7,671	100.00%	$17,010,564	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1983 and 1984

Use Tax	September 1983	September 1984	% Change
Retailers			
Number of Returns	7,496	7,671	2.34%
Computed Tax	$ 13,975,044	$ 17,010,564	21.73%
Motor Vehicle			
Number of Returns	174,278	187,812	7.77%
Computed Tax	$ 24,186,530	$ 26,040,254	7.66%
Consumers			
Number of Returns	4,812	4,827	0.32%
Computed Tax	$ 4,468,966	$ 5,248,967	17.46%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,037	39.59%	$1,032	.01%
25.00 - 49.99	377	4.91%	$13,669	.08%
50.00 - 99.99	448	5.84%	$32,428	.19%
100.00 - 149.99	320	4.17%	$39,777	.23%
150.00 - 199.99	255	3.32%	$43,895	.26%
200.00 - 249.99	198	2.58%	$44,452	.26%
250.00 - 499.99	633	8.25%	$229,761	1.35%
500.00 - 999.99	671	8.75%	$488,831	2.87%
1,000.00 - 1,499.99	341	4.45%	$421,668	2.48%
1,500.00 - 1,999.99	220	2.87%	$380,611	2.24%
2,000.00 - 2,499.99	166	2.16%	$373,675	2.20%
2,500.00 - 2,999.99	142	1.85%	$389,940	2.29%
3,000.00 - 3,999.99	186	2.42%	$638,592	3.75%
4,000.00 - 4,999.99	119	1.55%	$525,559	3.09%
5,000.00 - 9,999.99	260	3.39%	$1,846,530	10.86%
10,000.00 - 24,999.99	192	2.50%	$2,849,439	16.75%
25,000.00 - 49,999.99	61	.80%	$2,204,623	12.96%
50,000.00 - 99,999.99	27	.35%	$1,984,391	11.67%
100,000.00 & OVER	18	.23%	$4,501,691	26.46%
TOTALS	7,671	100.00%*	$17,010,564	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of September 30, 1984, the local option hotel/motel tax is currently imposed in twenty-two cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 4 percent rate and two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1984, a total of $1,446,796.18 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	$ 21,648.81	-1.01
Ankeny	5%	11,523.87	8.86
Bettendorf(3)	4%	61,236.79	(2)
Burlington	5%	44,548.41	27.12
Cedar Rapids	5%	142,763.59	0.43
Clive	5%	22,011.96	-1.12
Coralville	5%	113,912.96	15.77
Council Bluffs	5%	75,004.12	22.25
Davenport	5%	142,595.23	1.99
Des Moines	5%	336,291.19	8.29
Dubuque	5%	103,833.45	18.19
Indianola	5%	1,535.79	5.86
Iowa City	5%	24,692.71	-15.27
Johnston	5%	17,929.98	-43.90
Muscatine	4%	22,541.57	-0.54
Ottumwa	5%	27,082.09	2.71
Polk County	5%	58,257.79	9.39
Sergeant Bluff	3%	2,450.99	-0.80
Sioux City	3%	62,224.00	15.84
Urbandale	5%	68,818.17	1.52
Waterloo	5%	50,433.71	16.96
West Des Moines	5%	32,264.20	7.61
Windsor Heights	5%	3,194.80	2.23
TOTAL		$1,446,796.18	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.
(2) Not comparable to the previous year's quarter.
(3) Tax implemented July 1, 1984.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	49	$2,427,948	$59,718	.04%
ADAIR COUNTY				
GREENFIELD*	122	$4,593,985	$183,760	.13%
ADAIR	51	$2,275,425	$90,908	.06%
STUART	24	$535,565	$21,421	.01%
BRIDGEWATER	21	$216,157	$8,644	.01%
FONTANELLE	34	$368,077	$14,722	.01%
ORIENT	23	$214,410	$8,575	.01%
NON-PERMIT	1	$842	$34	.00%
OTHER	68	$660,350	$26,414	.02%
* TOTAL COUNTY *	344	$8,864,811	$354,478	.24%
ADAMS COUNTY				
CORNING*	117	$3,928,964	$157,123	.11%
PRESCOTT	12	$82,581	$3,304	.00%
NON-PERMIT	1	$171	$7	.00%
OTHER	61	$380,890	$15,236	.01%
* TOTAL COUNTY *	191	$4,392,606	$175,670	.12%
ALLAMAKEE COUNTY				
WAUKON*	189	$6,014,901	$240,560	.16%
LANSING	74	$1,922,201	$76,891	.05%
POSTVILLE	86	$3,811,231	$152,340	.10%
NEW ALBIN	31	$637,858	$25,512	.02%
HARPERS FERRY	23	$277,764	$11,113	.01%
NON-PERMIT	3	$28,624	$1,145	.00%
OTHER	120	$1,237,031	$49,481	.03%
* TOTAL COUNTY *	526	$13,929,610	$557,042	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	283	$11,237,842	$449,491	.31%
CINCINNATI	14	$72,502	$2,878	.00%
MORAVIA	43	$398,660	$15,940	.01%
MOULTON	33	$402,151	$16,045	.01%
MYSTIC	22	$151,705	$6,070	.00%
NON-PERMIT	6	$39,753	$1,590	.00%
OTHER	124	$1,233,634	$49,283	.03%
* TOTAL COUNTY *	525	$13,536,247	$541,297	.37%
AUDUBON COUNTY				
AUDUBON*	152	$5,515,503	$220,563	.15%
EXIRA	55	$693,662	$27,740	.02%
KIMBALLTON	25	$283,648	$11,345	.01%
NON-PERMIT	7	$26,150	$1,047	.00%
OTHER	86	$402,334	$16,086	.01%
* TOTAL COUNTY *	325	$6,921,297	$276,781	.19%
BENTON COUNTY				
BELLE PLAINE	121	$3,533,215	$141,270	.10%
VINTON*	212	$8,119,486	$324,783	.22%
BLAIRSTOWN	45	$1,120,015	$44,801	.03%
SHELLSBURG	26	$374,384	$14,977	.01%
VAN HORNE	32	$413,262	$16,530	.01%
ATKINS	35	$341,735	$13,669	.01%
GARRISON	26	$124,435	$4,977	.00%
KEYSTONE	33	$1,305,527	$52,218	.04%
MT AUBURN	13	$108,207	$4,329	.00%
NEWHALL	32	$418,835	$16,757	.01%
NORWAY	26	$562,639	$22,506	.02%
URBANA	20	$123,468	$4,940	.00%
WALFORD	12	$172,745	$6,909	.00%
NON-PERMIT	4	$50,987	$2,040	.00%
OTHER	146	$758,597	$30,346	.02%
* TOTAL COUNTY *	783	$17,527,537	$701,052	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,899	$123,109,785	$4,895,139	3.34%
CEDAR FALLS	856	$47,540,776	$1,900,815	1.30%
EVANSDALE	86	$1,495,005	$59,631	.04%
ELK RUN HTS	14	$185,537	$7,422	.01%
HUDSON	67	$1,450,874	$58,034	.04%
LA PORTE CITY	102	$1,842,306	$73,685	.05%
DUNKERTON	35	$400,135	$15,997	.01%
JANESVILLE	15	$155,372	$6,215	.00%
GILBERTVILLE	30	$326,266	$13,050	.01%
RAYMOND	18	$593,735	$23,743	.02%
NON-PERMIT	26	$122,381	$4,899	.00%
OTHER	109	$2,380,523	$95,218	.06%
* TOTAL COUNTY *	3,257	$179,602,695	$7,153,848	4.88%
BOONE COUNTY				
BOONE*	417	$17,052,518	$682,031	.47%
MADRID	81	$1,853,927	$74,151	.05%
OGDEN	85	$1,774,279	$70,959	.05%
BOXHOLM	16	$176,922	$7,076	.00%
NON-PERMIT	3	$30,217	$1,209	.00%
OTHER	154	$2,973,339	$118,938	.08%
* TOTAL COUNTY *	756	$23,861,202	$954,364	.65%
BREMER COUNTY				
WAVERLY*	290	$13,406,154	$536,062	.37%
SUMNER	108	$3,008,116	$120,278	.08%
TRIPOLI	65	$980,084	$39,203	.03%
DENVER	66	$1,432,776	$57,311	.04%
JANESVILLE	23	$377,197	$15,088	.01%
READLYN	41	$869,345	$34,741	.02%
FREDERIKA	11	$61,710	$2,468	.00%
PLAINFIELD	22	$332,665	$12,106	.01%
NON-PERMIT	4	$7,697	$308	.00%
OTHER	134	$1,310,176	$52,405	.04%
* TOTAL COUNTY *	764	$21,755,920	$869,970	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	264	$9,732,537	$389,126	.27%
JESUP	80	$1,993,273	$79,729	.05%
FAIRBANK	43	$876,975	$35,079	.02%
HAZLETON	42	$481,329	$19,255	.01%
LAMONT	31	$273,957	$10,941	.01%
WINTHROP	49	$949,422	$37,976	.03%
AURORA	15	$111,549	$4,461	.00%
BRANDON	25	$165,190	$6,607	.00%
QUASQUETON	12	$125,345	$5,014	.00%
ROWLEY	17	$117,817	$4,714	.00%
NON-PERMIT	5	$18,343	$733	.00%
OTHER	152	$2,714,670	$108,577	.07%
* TOTAL COUNTY *	735	$17,560,407	$702,212	.48%
BUENA VISTA COUNTY				
STORM LAKE*	392	$19,849,327	$793,853	.54%
ALTA	81	$2,756,516	$110,258	.08%
ALBERT CITY	42	$808,291	$32,320	.02%
MARATHON	20	$277,559	$11,102	.01%
NEWELL	53	$1,028,179	$41,129	.03%
SIOUX RAPIDS	61	$1,311,184	$52,448	.04%
REMBRANDT	19	$152,388	$6,095	.00%
LINN GROVE	17	$51,730	$2,071	.00%
NON-PERMIT	3	$30,827	$1,233	.00%
OTHER	98	$1,305,148	$52,206	.04%
* TOTAL COUNTY *	786	$27,571,149	$1,102,715	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	61	$1,072,575	$42,904	.03%
GREENE	74	$1,854,605	$74,182	.05%
PARKERSBURG	93	$1,768,983	$70,758	.05%
SHELL ROCK	63	$596,097	$23,842	.02%
ALLISON*	65	$2,487,647	$99,508	.07%
APLINGTON	54	$1,110,095	$44,402	.03%
DUMONT	41	$1,087,127	$43,486	.03%
NEW HARTFORD	27	$307,346	$12,294	.01%
AREDALE	11	$93,180	$3,698	.00%
BRISTOW	15	$65,699	$2,628	.00%
NON-PERMIT	2	$23,157	$927	.00%
OTHER	137	$1,074,267	$42,978	.03%
* TOTAL COUNTY *	643	$11,540,778	$461,607	.31%
CALHOUN COUNTY				
LAKE CITY	93	$2,683,922	$107,357	.07%
MANSON	91	$2,335,044	$93,401	.06%
ROCKWELL CITY*	115	$2,894,916	$115,800	.08%
LOHRVILLE	34	$206,267	$8,249	.01%
POMEROY	41	$769,666	$30,786	.02%
FARNHAMVILLE	24	$689,102	$27,566	.02%
NON-PERMIT	3	$58,357	$2,335	.00%
OTHER	84	$528,654	$21,150	.01%
* TOTAL COUNTY *	485	$10,165,928	$406,644	.28%
CARROLL COUNTY				
CARROLL*	396	$20,834,370	$833,296	.57%
COON RAPIDS	73	$1,656,431	$66,255	.05%
MANNING	82	$2,070,240	$82,808	.06%
BREDA	40	$835,396	$33,416	.02%
GLIDDEN	44	$1,170,123	$46,804	.03%
ARCADIA	24	$464,969	$18,598	.01%
DEDHAM	18	$213,432	$8,533	.01%
HALBUR	17	$668,545	$26,740	.02%
TEMPLETON	30	$354,650	$14,185	.01%
NON-PERMIT	4	$9,021	$361	.00%
OTHER	100	$819,662	$32,769	.02%
* TOTAL COUNTY *	828	$29,096,839	$1,163,765	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	361	$16,004,804	$639,657	.44%
ANITA	73	$1,045,177	$41,806	.03%
GRISWOLD	79	$1,581,893	$63,280	.04%
LEWIS	30	$235,835	$9,433	.01%
CUMBERLAND	23	$219,693	$8,788	.01%
MASSENA	35	$762,732	$30,510	.02%
WIOTA	10	$94,184	$3,767	.00%
NON-PERMIT	9	$24,096	$3,364	.00%
OTHER	92	$1,072,938	$42,914	.03%
* TOTAL COUNTY *	712	$21,101,352	$843,519	.58%
CEDAR COUNTY				
TIPTON*	178	$5,595,892	$223,831	.15%
DURANT	84	$2,266,801	$90,635	.06%
MECHANICSVILLE	37	$512,885	$20,516	.01%
WEST BRANCH	79	$1,162,530	$46,488	.03%
CLARENCE	51	$917,433	$36,653	.02%
LOWDEN	46	$993,272	$39,730	.03%
STANWOOD	42	$695,526	$27,820	.02%
BENNETT	27	$459,931	$18,368	.01%
NON-PERMIT	5	$38,891	$1,555	.00%
OTHER	142	$1,442,695	$57,686	.04%
* TOTAL COUNTY *	691	$14,085,856	$563,282	.38%
CERRO GORDO COUNTY				
MASON CITY*	947	$57,427,058	$2,297,068	1.57%
CLEAR LAKE	305	$13,218,968	$528,404	.36%
VENTURA	24	$351,111	$14,027	.01%
ROCKWELL	40	$379,218	$15,168	.01%
MESERVEY	21	$153,035	$6,122	.00%
PLYMOUTH	10	$138,243	$5,531	.00%
SWALEDALE	14	$158,297	$6,333	.00%
THORNTON	27	$324,894	$12,996	.01%
NON-PERMIT	20	$141,631	$5,665	.00%
OTHER	134	$2,843,078	$113,723	.08%
* TOTAL COUNTY *	1,542	$75,135,533	$3,005,037	2.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	281	$11,992,119	$479,605	.33%
MARCUS	70	$1,618,785	$64,755	.04%
AURELIA	60	$656,348	$26,251	.02%
CLEGHORN	12	$209,558	$8,382	.01%
MERIDEN	13	$86,193	$3,448	.00%
QUIMBY	25	$723,950	$28,960	.02%
WASHTA	14	$47,663	$1,907	.00%
NON-PERMIT	8	$81,928	$3,277	.00%
OTHER	99	$745,734	$29,830	.02%
* TOTAL COUNTY *	582	$16,162,278	$646,415	.44%
CHICKASAW COUNTY				
NEW HAMPTON*	200	$7,733,067	$309,314	.21%
NASHUA	71	$1,781,126	$71,241	.05%
FREDERICKSBURG	53	$932,118	$37,286	.03%
LAWLER	35	$981,479	$39,259	.03%
ALTA VISTA	18	$349,410	$13,977	.01%
IONIA	18	$202,485	$8,101	.01%
NON-PERMIT	2	$10,638	$426	.00%
OTHER	127	$739,744	$29,586	.02%
* TOTAL COUNTY *	524	$12,730,067	$509,190	.35%
CLARKE COUNTY				
OSCEOLA*	214	$7,185,476	$287,412	.20%
MURRAY	31	$213,281	$8,533	.01%
WOODBURN	10	$57,289	$2,292	.00%
NON-PERMIT	1	$14,446	$578	.00%
OTHER	59	$484,795	$19,394	.01%
* TOTAL COUNTY *	315	$7,955,287	$318,209	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		518	$25,187,326	$1,007,321	.69%
EVERLY		42	$1,089,371	$43,574	.03%
PETERSON		35	$590,700	$23,604	.02%
DICKENS		10	$144,795	$5,792	.00%
FOSTORIA		11	$196,096	$7,838	.01%
GREENVILLE		10	$17,777	$711	.00%
ROYAL		27	$173,323	$6,930	.00%
WEBB		17	$145,961	$5,838	.00%
NON-PERMIT		11	$876,814	$35,075	.02%
OTHER		92	$711,432	$28,458	.02%
* TOTAL COUNTY *		773	$29,133,595	$1,165,141	.79%
CLAYTON	COUNTY				
ELKADER*		110	$4,651,272	$186,053	.13%
GUTTENBERG		100	$2,541,187	$101,586	.07%
MONONA		80	$2,074,805	$82,977	.06%
STRAWBERRY PT		75	$1,387,168	$55,476	.04%
EDGEWOOD		44	$996,249	$39,851	.03%
GARNAVILLO		46	$658,306	$26,325	.02%
MARQUETTE		20	$237,533	$9,503	.01%
MCGREGOR		74	$989,806	$39,592	.03%
FARMERSBURG		15	$150,119	$6,003	.00%
LUANA		18	$274,653	$10,987	.01%
VOLGA CITY		19	$127,890	$5,118	.00%
NON-PERMIT		5	$85,994	$3,441	.00%
OTHER		155	$2,002,689	$80,023	.05%
* TOTAL COUNTY *		761	$16,177,671	$646,935	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	846	$43,652,027	$1,745,913	1.19%
DE WITT	193	$6,600,312	$264,011	.18%
CAMANCHE	96	$1,415,549	$56,624	.04%
DELMAR	14	$92,872	$3,716	.00%
GRAND MOUND	36	$336,699	$13,468	.01%
LOST NATION	48	$463,016	$18,520	.01%
WHEATLAND	41	$731,675	$29,267	.02%
CALAMUS	13	$373,675	$14,946	.01%
CHARLOTTE	14	$362,939	$14,517	.01%
LOW MOOR	20	$266,407	$10,655	.01%
NON-PERMIT	8	$70,441	$2,819	.00%
OTHER	201	$2,001,533	$80,061	.05%
* TOTAL COUNTY *	1,530	$56,367,145	$2,254,517	1.54%
CRAWFORD COUNTY				
DENISON*	289	$12,491,338	$499,646	.34%
CHARTER OAK	40	$891,393	$35,656	.02%
DOW CITY	30	$236,226	$9,448	.01%
MANILLA	40	$687,224	$27,494	.02%
SCHLESWIG	51	$759,015	$30,296	.02%
VAIL	24	$172,805	$6,894	.00%
KIRON	25	$335,974	$13,439	.01%
RICKETTS	10	$57,263	$2,292	.00%
WESTSIDE	25	$377,346	$15,096	.01%
NON-PERMIT	4	$7,919	$316	.00%
OTHER	111	$945,276	$37,807	.03%
* TOTAL COUNTY *	649	$16,961,779	$678,384	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	265	$10,510,137	$420,377	.29%
ADEL*	119	$6,103,698	$244,147	.17%
DALLAS CENTER	57	$757,677	$30,311	.02%
DEXTER	29	$637,025	$25,481	.02%
REDFIELD	37	$420,323	$16,812	.01%
WAUKEE	54	$2,304,442	$92,176	.06%
WOODWARD	36	$691,777	$27,641	.02%
DE SOTO	22	$270,635	$10,826	.01%
GRANGER	32	$1,032,378	$41,294	.03%
LINDEN	11	$88,677	$3,547	.00%
MINBURN	17	$176,531	$7,060	.00%
VAN METER	21	$284,707	$11,390	.01%
NON-PERMIT	3	$4,215	$169	.00%
OTHER	198	$2,979,318	$119,172	.08%
* TOTAL COUNTY *	901	$26,261,540	$1,050,403	.72%
DAVIS COUNTY				
BLOOMFIELD*	157	$4,830,575	$193,129	.13%
DRAKESVILLE	16	$72,795	$2,912	.00%
PULASKI	12	$150,958	$6,039	.00%
NON-PERMIT	6	$23,265	$930	.00%
OTHER	122	$964,298	$38,572	.03%
* TOTAL COUNTY *	313	$6,041,891	$241,582	.16%
DECATUR COUNTY				
LAMONI	84	$2,026,063	$81,017	.06%
LEON*	96	$2,309,137	$92,356	.06%
DAVIS CITY	13	$203,300	$8,132	.01%
DECATUR CITY	14	$287,824	$11,513	.01%
GARDEN GROVE	13	$59,334	$2,372	.00%
GRAND RIVER	15	$71,664	$2,865	.00%
WELDON	13	$74,242	$2,970	.00%
NON-PERMIT	1	$12,575	$503	.00%
OTHER	58	$270,454	$10,819	.01%
* TOTAL COUNTY *	307	$5,314,593	$212,547	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	222	$10,500,382	$419,985	.29%
EARLVILLE	40	$646,159	$25,846	.02%
EDGEWOOD	12	$88,982	$3,558	.00%
HOPKINTON	33	$614,677	$24,585	.02%
COLESBURG	21	$569,965	$22,752	.02%
DELHI	26	$363,827	$14,552	.01%
GREELEY	14	$204,073	$8,161	.01%
RYAN	19	$143,708	$5,747	.00%
NON-PERMIT	5	$16,192	$648	.00%
OTHER	159	$2,388,597	$95,539	.07%
* TOTAL COUNTY *	551	$15,536,562	$621,373	.42%
DES MOINES COUNTY				
BURLINGTON*	771	$43,103,312	$1,723,955	1.18%
MEDIAPOLIS	85	$2,624,171	$104,966	.07%
WEST BURLINGTON	136	$8,144,406	$325,773	.22%
DANVILLE	34	$1,042,540	$41,700	.03%
MIDDLETOWN	10	$81,670	$3,267	.00%
NON-PERMIT	8	$255,698	$10,257	.01%
OTHER	158	$2,248,025	$89,923	.06%
* TOTAL COUNTY *	1,202	$57,499,822	$2,299,841	1.57%
DICKINSON COUNTY				
MILFORD	123	$3,981,743	$159,269	.11%
SPIRIT LAKE*	207	$12,310,991	$492,356	.34%
ARNOLDS PARK	111	$3,080,953	$123,145	.08%
LAKE PARK	56	$1,144,235	$45,769	.03%
OKOBOJI	38	$4,481,420	$179,257	.12%
SUPERIOR	11	$163,307	$6,532	.00%
TERRIL	19	$251,418	$10,055	.01%
NON-PERMIT	7	$26,616	$1,064	.00%
OTHER	140	$2,402,947	$96,121	.07%
* TOTAL COUNTY *	712	$27,843,630	$1,113,568	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,606	$92,634,981	$3,704,689	2.53%
CASCADE	88	$2,440,947	$97,637	.07%
DYERSVILLE	162	$7,761,235	$310,360	.21%
EPWORTH	30	$645,156	$25,802	.02%
FARLEY	43	$799,616	$31,987	.02%
BERNARD	20	$200,063	$8,001	.01%
HOLY CROSS	18	$352,681	$14,106	.01%
LUXEMBURG	14	$110,647	$4,425	.00%
NEW VIENNA	26	$559,731	$22,389	.02%
PEOSTA	17	$209,720	$8,376	.01%
WORTHINGTON	22	$280,204	$11,206	.01%
ZWINGLE	11	$60,874	$2,434	.00%
NON-PERMIT	28	$285,664	$11,426	.01%
OTHER	235	$5,449,502	$217,966	.15%
* TOTAL COUNTY *	2,320	$111,791,021	$4,470,804	3.05%
EMMET COUNTY				
ESTHERVILLE*	271	$10,732,411	$429,274	.29%
ARMSTRONG	68	$1,470,470	$58,776	.04%
RINGSTED	27	$612,277	$24,492	.02%
WALLINGFORD	18	$65,063	$2,603	.00%
NON-PERMIT	1	$2,906	$116	.00%
OTHER	93	$519,772	$20,792	.01%
* TOTAL COUNTY *	478	$13,402,899	$536,053	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	286	$11,027,913	$440,972	.30%
FAYETTE	57	$590,215	$23,605	.02%
WEST UNION*	127	$4,874,018	$194,962	.13%
ARLINGTON	22	$318,939	$12,756	.01%
CLERMONT	30	$1,441,738	$57,670	.04%
ELGIN	31	$538,076	$21,523	.01%
HAWKEYE	26	$347,988	$13,917	.01%
MAYNARD	21	$810,759	$32,430	.02%
ST LUCAS	12	$252,305	$10,095	.01%
WADENA	10	$69,573	$2,782	.00%
WAUCOMA	17	$297,819	$11,914	.01%
WESTGATE	11	$76,772	$3,041	.00%
NON-PERMIT	6	$48,723	$1,949	.00%
OTHER	170	$3,055,886	$122,238	.08%
* TOTAL COUNTY *	826	$23,750,724	$949,854	.65%
FLOYD COUNTY				
CHARLES CITY*	347	$14,239,196	$569,505	.39%
NORA SPRINGS	66	$805,910	$32,237	.02%
ROCKFORD	50	$702,992	$28,121	.02%
COLWELL	10	$126,770	$5,071	.00%
FLOYD	16	$179,464	$7,179	.00%
MARBLE ROCK	31	$307,891	$12,319	.01%
RUDD	25	$320,162	$12,805	.01%
NON-PERMIT	1	$1,719	$69	.00%
OTHER	143	$1,020,006	$40,798	.03%
* TOTAL COUNTY *	689	$17,704,110	$708,104	.48%
FRANKLIN COUNTY				
HAMPTON*	226	$8,787,022	$351,483	.24%
ACKLEY	11	$131,564	$5,263	.00%
SHEFFIELD	55	$1,019,990	$40,802	.03%
ALEXANDER	11	$132,401	$5,297	.00%
COULTER	17	$223,269	$8,899	.01%
GENEVA	11	$154,996	$6,199	.00%
LATIMER	28	$550,396	$22,015	.02%
NON-PERMIT	5	$23,633	$945	.00%
OTHER	95	$2,031,222	$81,246	.06%
* TOTAL COUNTY *	459	$13,054,493	$522,149	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$1,888,365	$75,535	.05%
SIDNEY*	64	$1,005,166	$40,190	.03%
TABOR	51	$506,862	$20,273	.01%
FARRAGUT	23	$152,594	$6,104	.00%
RANDOLPH	10	$130,341	$5,214	.00%
RIVERTON	14	$158,362	$6,335	.00%
THURMAN	12	$43,512	$1,740	.00%
NON-PERMIT	1	$1,889	$76	.00%
OTHER	84	$3,114,280	$124,575	.08%
* TOTAL COUNTY *	328	$7,001,371	$280,042	.19%
GREENE COUNTY				
JEFFERSON*	209	$8,106,075	$324,199	.22%
CHURDAN	30	$251,459	$10,061	.01%
GRAND JCT	51	$1,228,690	$49,139	.03%
SCRANTON	34	$559,832	$22,393	.02%
PATON	23	$496,878	$19,875	.01%
RIPPEY	16	$88,254	$3,521	.00%
NON-PERMIT	3	$27,142	$1,086	.00%
OTHER	53	$542,252	$21,688	.01%
* TOTAL COUNTY *	419	$11,300,582	$451,962	.31%
GRUNDY COUNTY				
GRUNDY CENTER*	129	$4,906,834	$196,265	.13%
REINBECK	78	$1,721,535	$68,864	.05%
CONRAD	61	$1,301,820	$52,054	.04%
DIKE	39	$2,362,760	$94,509	.06%
WELLSBURG	39	$964,278	$38,571	.03%
BEAMAN	15	$196,748	$7,908	.01%
HOLLAND	17	$104,092	$4,162	.00%
NON-PERMIT	1	$163	$7	.00%
OTHER	95	$499,150	$19,961	.01%
* TOTAL COUNTY *	474	$12,057,380	$482,301	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	110	$3,863,314	$154,481	.11%
PANORA	62	$1,551,376	$62,055	.04%
STUART	60	$1,371,295	$54,853	.04%
BAYARD	29	$652,769	$26,109	.02%
CASEY	32	$339,403	$13,546	.01%
BAGLEY	23	$488,917	$19,556	.01%
JAMAICA	10	$59,307	$2,373	.00%
MENLO	17	$209,232	$8,369	.01%
YALE	16	$159,265	$6,370	.00%
NON-PERMIT	1	$846	$34	.00%
OTHER	70	$479,750	$19,189	.01%
* TOTAL COUNTY *	430	$9,175,474	$366,935	.25%
HAMILTON COUNTY				
WEBSTER CITY*	294	$11,557,634	$462,063	.32%
JEWELL	50	$1,909,456	$76,381	.05%
STRATFORD	42	$1,003,365	$40,137	.03%
WILLIAMS	33	$1,151,238	$46,051	.03%
BLAIRSBURG	14	$221,755	$8,870	.01%
ELLSWORTH	27	$545,581	$21,820	.01%
KAMRAR	15	$96,433	$3,857	.00%
RANDALL	11	$96,834	$3,873	.00%
STANHOPE	20	$253,595	$10,142	.01%
NON-PERMIT	5	$36,102	$1,445	.00%
OTHER	87	$1,156,222	$46,248	.03%
* TOTAL COUNTY *	598	$18,028,215	$720,887	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	102	$3,192,685	$127,709	.09%
GARNER*	106	$5,327,620	$213,105	.15%
KANAWHA	38	$486,281	$19,451	.01%
KLEMME	31	$560,313	$22,411	.02%
CORWITH	24	$473,004	$18,921	.01%
CRYSTAL LAKE	13	$148,369	$5,933	.00%
GOODELL	12	$37,705	$1,506	.00%
WODEN	18	$429,822	$17,191	.01%
FOREST CITY	14	$137,589	$5,503	.00%
NON-PERMIT	1	$298	$12	.00%
OTHER	91	$1,003,586	$40,141	.03%
* TOTAL COUNTY *	450	$11,797,272	$471,883	.32%
HARDIN COUNTY				
IOWA FALLS	282	$11,734,324	$469,271	.32%
ACKLEY	90	$1,491,085	$59,600	.04%
ELDORA*	142	$3,946,321	$157,849	.11%
ALDEN	39	$962,672	$38,505	.03%
HUBBARD	55	$1,542,277	$61,691	.04%
RADCLIFFE	33	$470,111	$18,799	.01%
STEAMBOAT ROCK	19	$268,478	$10,738	.01%
UNION	31	$743,938	$29,756	.02%
NON-PERMIT	7	$8,658	$346	.00%
OTHER	173	$4,719,751	$188,794	.13%
* TOTAL COUNTY *	871	$25,887,615	$1,035,349	.71%
HARRISON COUNTY				
DUNLAP	65	$1,189,309	$47,574	.03%
LOGAN*	71	$1,829,630	$73,187	.05%
MISSOURI VALLEY	134	$5,258,504	$210,345	.14%
WOODBINE	65	$1,406,596	$56,265	.04%
MONDAMIN	25	$232,220	$9,289	.01%
PERSIA	22	$118,172	$4,726	.00%
PISGAH	24	$131,193	$5,248	.00%
NON-PERMIT	5	$11,687	$466	.00%
OTHER	117	$1,561,877	$62,479	.04%
* TOTAL COUNTY *	528	$11,739,188	$469,579	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	260	$14,694,757	$587,789	.40%
NEW LONDON	63	$1,087,951	$43,512	.03%
WAYLAND	39	$574,287	$22,970	.02%
WINFIELD	62	$1,275,401	$51,017	.03%
OLDS	19	$335,902	$13,436	.01%
SALEM	22	$132,209	$5,288	.00%
NON-PERMIT	5	$136,231	$5,448	.00%
OTHER	137	$2,216,773	$88,674	.06%
* TOTAL COUNTY *	607	$20,453,511	$818,134	.56%
HOWARD COUNTY				
CRESCO*	192	$6,727,747	$269,114	.18%
ELMA	40	$508,423	$20,338	.01%
LIME SPRINGS	35	$404,662	$16,159	.01%
RICEVILLE	18	$388,433	$15,538	.01%
CHESTER	22	$221,065	$8,842	.01%
PROTIVIN	24	$477,072	$19,084	.01%
NON-PERMIT	5	$36,061	$1,443	.00%
OTHER	94	$456,820	$18,273	.01%
* TOTAL COUNTY *	430	$9,220,283	$368,791	.25%
HUMBOLDT COUNTY				
HUMBOLDT	212	$10,481,902	$419,273	.29%
DAKOTA CITY*	31	$261,333	$10,454	.01%
GILMORE CITY	14	$129,614	$5,185	.00%
LIVERMORE	29	$354,839	$14,195	.01%
BODE	20	$201,055	$8,042	.01%
RENWICK	23	$542,091	$21,683	.01%
THOR	12	$140,109	$5,604	.00%
NON-PERMIT	4	$19,270	$771	.00%
OTHER	101	$579,653	$23,182	.02%
* TOTAL COUNTY *	446	$12,709,866	$508,389	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA	COUNTY				
HOLSTEIN		83	$1,521,772	$60,870	.04%
IDA GROVE*		141	$6,366,258	$254,648	.17%
BATTLE CREEK		38	$428,101	$19,525	.01%
ARTHUR		13	$83,248	$3,330	.00%
GALVA		13	$106,401	$4,257	.00%
NON-PERMIT		5	$21,692	$867	.00%
OTHER		42	$391,231	$15,651	.01%
* TOTAL COUNTY *		335	$8,978,703	$359,148	.24%
IOWA	COUNTY				
MARENGO*		111	$3,840,649	$153,628	.10%
NORTH ENGLISH		48	$1,918,018	$76,721	.05%
WILLIAMSBURG		102	$4,540,270	$181,580	.12%
VICTOR		53	$1,849,804	$73,989	.05%
LADORA		15	$52,552	$2,099	.00%
MILLERSBURG		11	$184,475	$7,378	.01%
PARNELL		12	$91,472	$3,657	.00%
NON-PERMIT		3	$7,319	$293	.00%
OTHER		217	$10,418,373	$416,735	.28%
* TOTAL COUNTY *		572	$22,902,932	$916,080	.62%
JACKSON	COUNTY				
MAQUOKETA*		290	$9,722,409	$388,828	.27%
BELLEVUE		117	$2,443,252	$97,503	.07%
PRESTON		55	$1,943,212	$77,721	.05%
SABULA		34	$417,555	$16,702	.01%
ANDREW		14	$117,536	$4,701	.00%
BALDWIN		11	$36,325	$1,454	.00%
LA MOTTE		20	$345,051	$13,779	.01%
MILES		23	$731,332	$29,252	.02%
MONMOUTH		11	$49,143	$1,967	.00%
SPRINGBROOK		10	$106,682	$4,268	.00%
NON-PERMIT		7	$41,918	$1,677	.00%
OTHER		162	$1,817,318	$72,685	.05%
* TOTAL COUNTY *		754	$17,771,733	$710,537	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER	COUNTY				
NEWTON*		519	$25,562,669	$1,022,475	.70%
COLFAX		71	$4,974,631	$198,986	.14%
MONROE		68	$1,535,538	$61,419	.04%
BAXTER		44	$585,155	$23,406	.02%
KELLOGG		25	$278,883	$11,158	.01%
PRAIRIE CITY		51	$1,937,751	$77,510	.05%
LYNNVILLE		27	$344,532	$13,781	.01%
MINGO		17	$126,125	$5,045	.00%
SULLY		40	$2,291,365	$91,655	.06%
NON-PERMIT		12	$18,568	$743	.00%
OTHER		211	$2,012,181	$80,453	.05%
* TOTAL COUNTY *		1,085	$39,667,398	$1,586,631	1.08%
JEFFERSON	COUNTY				
FAIRFIELD*		384	$15,403,565	$616,000	.42%
BATAVIA		20	$193,570	$7,743	.01%
LIBERTYVILLE		17	$203,574	$8,143	.01%
LOCKRIDGE		11	$115,928	$4,638	.00%
PACKWOOD		19	$215,097	$8,603	.01%
NON-PERMIT		6	$16,737	$669	.00%
OTHER		111	$1,058,830	$42,344	.03%
* TOTAL COUNTY *		568	$17,207,301	$688,140	.47%
JOHNSON	COUNTY				
IOWA CITY*		1,094	$86,471,497	$3,457,781	2.36%
CORALVILLE		239	$18,361,147	$734,446	.50%
LONE TREE		43	$505,626	$20,222	.01%
OXFORD		29	$451,949	$18,076	.01%
SOLON		53	$1,066,561	$42,645	.03%
HILLS		20	$580,735	$23,230	.02%
NORTH LIBERTY		39	$941,393	$37,658	.03%
SWISHER		24	$537,363	$21,493	.01%
TIFFIN		10	$410,483	$16,417	.01%
NON-PERMIT		25	$96,146	$3,846	.00%
OTHER		264	$4,950,336	$198,013	.14%
* TOTAL COUNTY *		1,840	$114,373,236	$4,573,827	3.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES	COUNTY				
ANAMOSA*		159	$7,039,534	$281,580	.19%
MONTICELLO		204	$7,752,562	$310,108	.21%
OLIN		44	$762,735	$30,509	.02%
OXFORD JCT		38	$285,491	$11,422	.01%
WYOMING		37	$499,712	$19,991	.01%
ONSLOW		15	$81,888	$3,277	.00%
NON-PERMIT		19	$90,062	$3,603	.00%
OTHER		228	$3,191,097	$127,640	.09%
* TOTAL COUNTY *		744	$19,703,081	$788,130	.54%
KEOKUK	COUNTY				
KEOTA		62	$792,330	$31,694	.02%
SIGOURNEY*		127	$3,796,934	$151,854	.10%
DELTA		15	$60,517	$2,420	.00%
HEDRICK		44	$393,233	$15,728	.01%
RICHLAND		29	$693,141	$27,727	.02%
WHAT CHEER		47	$510,975	$20,439	.01%
GIBSON		10	$56,455	$2,259	.00%
HARPER		10	$74,973	$3,000	.00%
KESWICK		16	$334,404	$13,376	.01%
OLLIE		15	$68,879	$2,755	.00%
SOUTH ENGLISH		14	$187,911	$7,446	.01%
NON-PERMIT		7	$33,970	$1,359	.00%
OTHER		145	$1,779,528	$71,175	.05%
* TOTAL COUNTY *		541	$8,723,250	$351,232	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		307	$19,318,503	$772,737	.53%
BANCROFT		43	$1,762,126	$70,484	.05%
BURT		19	$236,287	$9,451	.01%
LU VERNE		20	$116,280	$4,651	.00%
SWEA CITY		46	$622,382	$24,897	.02%
TITONKA		45	$1,039,784	$41,589	.03%
WESLEY		23	$900,175	$36,008	.02%
WHITTEMORE		36	$552,890	$22,115	.02%
FENTON		29	$275,595	$11,009	.01%
LAKOTA		23	$176,858	$7,074	.00%
LEDYARD		15	$204,877	$8,174	.01%
LONE ROCK		12	$118,984	$4,760	.00%
NON-PERMIT		10	$58,417	$2,337	.00%
OTHER		158	$1,258,042	$50,325	.03%
* TOTAL COUNTY *		786	$26,641,200	$1,065,611	.73%
LEE	COUNTY				
FT MADISON*		337	$15,503,294	$619,848	.42%
KEOKUK		462	$22,281,906	$891,257	.61%
DONNELLSON		59	$1,259,300	$50,108	.03%
MONTROSE		32	$399,155	$15,966	.01%
WEST POINT		53	$950,435	$38,016	.03%
ST PAUL		15	$629,012	$25,160	.02%
HOUGHTON		12	$363,416	$14,535	.01%
NON-PERMIT		9	$144,468	$5,809	.00%
OTHER		270	$6,610,569	$264,339	.18%
* TOTAL COUNTY *		1,249	$48,141,555	$1,925,038	1.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN	COUNTY				
CEDAR RAPIDS*		3,010	$247,562,568	$9,901,582	6.75%
MARION		513	$22,062,901	$882,492	.60%
CENTER POINT		54	$989,726	$39,586	.03%
CENTRAL CITY		61	$463,370	$18,538	.01%
HIAWATHA		97	$1,943,059	$77,700	.05%
LISBON		64	$841,095	$33,642	.02%
MT VERNON		105	$3,915,284	$156,598	.11%
COGGON		40	$710,596	$28,425	.02%
FAIRFAX		33	$359,913	$14,399	.01%
SPRINGVILLE		41	$460,303	$18,404	.01%
WALKER		37	$530,174	$21,203	.01%
ALBURNETTE		25	$233,864	$9,355	.01%
ELY		27	$712,651	$28,506	.02%
PALO		19	$210,997	$8,440	.01%
NON-PERMIT		23	$402,117	$16,084	.01%
OTHER		306	$4,877,392	$195,099	.13%
* TOTAL COUNTY *		4,455	$286,276,010	$11,450,053	7.81%
LOUISA	COUNTY				
COLUMBUS JCT		74	$2,938,531	$117,500	.08%
WAPELLO*		88	$2,360,620	$94,420	.06%
MORNING SUN		36	$944,061	$37,761	.03%
GRANDVIEW		14	$174,500	$6,978	.00%
LETTS		10	$92,027	$3,680	.00%
OAKVILLE		15	$193,957	$7,759	.01%
NON-PERMIT		2	$1,813	$72	.00%
OTHER		89	$955,331	$38,190	.03%
* TOTAL COUNTY *		328	$7,660,840	$306,360	.21%
LUCAS	COUNTY				
CHARITON*		223	$7,243,373	$289,628	.20%
RUSSELL		24	$262,155	$10,476	.01%
LUCAS		13	$71,595	$2,865	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		92	$1,428,836	$59,554	.04%
* TOTAL COUNTY *		352	$9,065,959	$362,523	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON	COUNTY				
ROCK RAPIDS*		125	$3,780,990	$151,206	.10%
GEORGE		59	$1,062,464	$42,499	.03%
DOON		31	$454,431	$18,175	.01%
INWOOD		52	$1,061,933	$42,468	.03%
LARCHWOOD		42	$654,217	$26,167	.02%
LITTLE ROCK		21	$272,870	$10,914	.01%
ALVORD		11	$74,049	$2,961	.00%
LESTER		21	$390,343	$15,613	.01%
NON-PERMIT		3	$23,882	$956	.00%
OTHER		97	$577,477	$23,094	.02%
* TOTAL COUNTY *		462	$8,352,656	$334,053	.23%
MADISON	COUNTY				
WINTERSET*		164	$5,783,518	$231,333	.16%
EARLHAM		38	$556,552	$22,263	.02%
MACKSBURG		11	$51,083	$2,044	.00%
ST CHARLES		24	$330,555	$13,222	.01%
TRURO		21	$136,306	$5,454	.00%
NON-PERMIT		8	$30,280	$1,211	.00%
OTHER		120	$792,186	$31,686	.02%
* TOTAL COUNTY *		386	$7,680,480	$307,213	.21%
MAHASKA	COUNTY				
OSKALOOSA*		470	$23,911,353	$956,421	.65%
NEW SHARON		68	$769,473	$30,763	.02%
UNIVERSITY PARK		12	$65,686	$2,626	.00%
BARNES CITY		16	$88,402	$3,535	.00%
FREMONT		22	$190,589	$7,623	.01%
NON-PERMIT		7	$58,885	$2,355	.00%
OTHER		170	$1,476,965	$59,065	.04%
* TOTAL COUNTY *		765	$26,561,353	$1,062,388	.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	259	$12,546,774	$501,835	.34%
PELLA	255	$10,613,594	$424,544	.29%
PLEASANTVILLE	55	$896,917	$35,852	.02%
BUSSEY	19	$121,708	$4,869	.00%
MELCHER	32	$273,793	$10,951	.01%
NON-PERMIT	9	$38,144	$1,526	.00%
OTHER	210	$2,947,056	$117,888	.08%
* TOTAL COUNTY *	839	$27,437,986	$1,097,465	.75%
MARSHALL COUNTY				
MARSHALLTOWN*	762	$45,912,724	$1,836,407	1.25%
STATE CENTER	61	$979,933	$39,191	.03%
ALBION	18	$193,643	$7,746	.01%
GILMAN	27	$245,894	$9,836	.01%
MELBOURNE	33	$432,449	$17,296	.01%
LAUREL	17	$197,706	$7,908	.01%
LE GRAND	22	$491,513	$19,659	.01%
RHODES	16	$47,619	$1,904	.00%
NON-PERMIT	5	$6,303	$251	.00%
OTHER	151	$2,619,385	$104,737	.07%
* TOTAL COUNTY *	1,112	$51,127,169	$2,044,935	1.39%
MILLS COUNTY				
GLENWOOD*	138	$6,216,848	$248,537	.17%
MALVERN	51	$902,675	$36,109	.02%
EMERSON	27	$400,029	$16,000	.01%
HENDERSON	14	$158,810	$6,352	.00%
NON-PERMIT	2	$33,682	$1,347	.00%
OTHER	105	$853,211	$34,131	.02%
* TOTAL COUNTY *	337	$8,565,255	$342,476	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	155	$4,922,881	$196,915	.13%
ST ANSGAR	51	$2,358,013	$94,298	.06%
RICEVILLE	34	$473,407	$18,930	.01%
STACYVILLE	33	$916,876	$36,666	.03%
NON-PERMIT	4	$27,029	$1,082	.00%
OTHER	99	$1,250,489	$50,023	.03%
* TOTAL COUNTY *	376	$9,948,695	$397,914	.27%
MONONA COUNTY				
ONAWA*	158	$5,169,720	$206,790	.14%
MAPLETON	86	$2,542,798	$101,711	.07%
UTE	40	$533,863	$21,352	.01%
WHITING	29	$178,567	$7,143	.00%
BLENCOE	12	$108,780	$4,352	.00%
CASTANA	15	$40,379	$1,613	.00%
MOORHEAD	22	$337,737	$13,509	.01%
SOLDIER	16	$185,522	$7,420	.01%
NON-PERMIT	3	$1,407	$56	.00%
OTHER	64	$673,297	$26,935	.02%
* TOTAL COUNTY *	445	$9,772,070	$390,881	.27%
MONROE COUNTY				
ALBIA*	172	$5,647,199	$225,867	.15%
LOVILIA	28	$242,557	$9,702	.01%
NON-PERMIT	2	$6,830	$274	.00%
OTHER	73	$958,418	$38,335	.03%
* TOTAL COUNTY *	275	$6,855,004	$274,178	.19%
MONTGOMERY COUNTY				
RED OAK*	285	$12,485,836	$497,194	.34%
VILLISCA	67	$936,620	$37,433	.03%
STANTON	38	$784,498	$31,379	.02%
ELLIOTT	21	$175,139	$7,004	.00%
NON-PERMIT	3	$22,628	$906	.00%
OTHER	79	$966,418	$38,655	.03%
* TOTAL COUNTY *	493	$15,371,139	$612,571	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	678	$34,252,982	$1,369,578	.93%
WEST LIBERTY	102	$2,908,853	$116,353	.08%
WILTON	94	$7,100,968	$284,039	.19%
ATALISSA	19	$113,347	$4,533	.00%
CONESVILLE	14	$116,490	$4,658	.00%
NICHOLS	18	$549,357	$21,975	.01%
NON-PERMIT	9	$34,007	$1,360	.00%
OTHER	197	$3,406,673	$136,266	.09%
* TOTAL COUNTY *	1,131	$48,482,677	$1,938,762	1.32%
OBRIEN COUNTY				
SHELDON	230	$9,561,061	$382,359	.26%
HARTLEY	93	$1,856,846	$74,274	.05%
PAULLINA	84	$1,265,593	$50,625	.03%
PRIMGHAR*	56	$1,156,119	$46,194	.03%
SANBORN	64	$1,025,881	$41,039	.03%
SUTHERLAND	47	$552,006	$22,064	.02%
ARCHER	12	$197,923	$7,917	.01%
NON-PERMIT	3	$13,092	$523	.00%
OTHER	108	$684,503	$27,381	.02%
* TOTAL COUNTY *	697	$16,313,024	$652,376	.44%
OSCEOLA COUNTY				
SIBLEY*	136	$4,245,617	$169,820	.12%
ASHTON	29	$341,772	$13,670	.01%
OCHEYEDAN	36	$467,057	$18,679	.01%
HARRIS	10	$92,596	$3,705	.00%
MELVIN	19	$588,821	$23,554	.02%
NON-PERMIT	2	$7,758	$310	.00%
OTHER	68	$452,177	$18,086	.01%
* TOTAL COUNTY *	300	$6,195,798	$247,824	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	$8,045,602	$321,824	.22%
SHENANDOAH	296	$9,919,111	$396,732	.27%
ESSEX	40	$345,238	$13,808	.01%
BRADDYVILLE	11	$146,818	$5,872	.00%
COIN	13	$82,778	$3,312	.00%
COLLEGE SPRINGS	11	$85,955	$3,439	.00%
NON-PERMIT	2	$26,658	$1,066	.00%
OTHER	105	$1,223,892	$48,954	.03%
* TOTAL COUNTY *	693	$19,876,052	$795,007	.54%
PALO ALTO COUNTY				
EMMETSBURG*	171	$5,335,564	$213,408	.15%
GRAETTINGER	49	$628,117	$25,127	.02%
RUTHVEN	39	$724,329	$28,972	.02%
WEST BEND	52	$1,647,016	$65,869	.04%
AYRSHIRE	15	$88,654	$3,543	.00%
CYLINDER	10	$108,293	$4,332	.00%
MALLARD	20	$257,708	$10,307	.01%
NON-PERMIT	5	$3,593	$144	.00%
OTHER	65	$801,610	$32,067	.02%
* TOTAL COUNTY *	426	$9,594,884	$383,769	.26%
PLYMOUTH COUNTY				
LE MARS*	314	$13,529,473	$541,101	.37%
AKRON	69	$1,629,387	$65,175	.04%
KINGSLEY	76	$1,419,074	$56,757	.04%
REMSEN	82	$2,145,570	$85,795	.06%
MERRILL	38	$523,700	$20,948	.01%
BRUNSVILLE	13	$97,615	$3,903	.00%
HINTON	21	$536,060	$21,441	.01%
OYENS	10	$34,363	$1,375	.00%
NON-PERMIT	7	$17,473	$700	.00%
OTHER	137	$903,034	$36,087	.02%
* TOTAL COUNTY *	767	$20,835,749	$833,282	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$765,830	$30,632	.02%
LAURENS	101	$2,264,833	$90,585	.06%
POCAHONTAS*	144	$4,675,433	$186,893	.13%
GILMORE CITY	18	$569,057	$22,761	.02%
ROLFE	44	$829,612	$33,182	.02%
HAVELOCK	13	$228,791	$9,154	.01%
PALMER	22	$300,684	$12,028	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	82	$474,637	$18,987	.01%
* TOTAL COUNTY *	468	$10,108,877	$404,222	.28%
POLK COUNTY				
DES MOINES*	5,972	$549,908,366	$21,994,465	15.00%
WEST DES MOINES	752	$61,966,053	$2,478,605	1.69%
URBANDALE	178	$6,361,677	$254,470	.17%
ALTOONA	161	$11,768,327	$470,687	.32%
ANKENY	394	$18,697,023	$747,844	.51%
CLIVE	33	$2,600,024	$103,991	.07%
GRIMES	76	$2,165,851	$86,636	.06%
MITCHELLVILLE	39	$480,143	$19,206	.01%
POLK CITY	45	$465,434	$18,618	.01%
BONDURANT	43	$506,496	$20,260	.01%
ELKHART	10	$108,054	$4,322	.00%
PLEASANT HILL	10	$711,439	$28,458	.02%
RUNNELLS	27	$478,596	$19,142	.01%
JOHNSTON	68	$1,907,521	$76,123	.05%
ALLEMAN	12	$177,712	$7,090	.00%
NON-PERMIT	107	$2,949,578	$117,983	.08%
OTHER	110	$3,710,271	$148,395	.10%
* TOTAL COUNTY *	8,037	$664,962,565	$26,596,295	18.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,106	$65,590,725	$2,623,518	1.79%
AVOCA	89	$3,678,480	$147,130	.10%
CARTER LAKE	53	$1,268,549	$50,742	.03%
OAKLAND	77	$1,270,164	$50,773	.03%
CARSON	34	$281,996	$11,282	.01%
NEOLA	41	$803,272	$32,131	.02%
WALNUT	41	$689,954	$27,598	.02%
CRESCENT	22	$483,550	$19,343	.01%
HANCOCK	14	$144,720	$5,789	.00%
MACEDONIA	18	$750,253	$30,010	.02%
MINDEN	31	$575,665	$23,029	.02%
TREYNOR	31	$558,890	$22,355	.02%
UNDERWOOD	30	$540,251	$21,610	.01%
NON-PERMIT	11	$31,949	$1,279	.00%
OTHER	291	$11,663,005	$466,499	.32%
* TOTAL COUNTY *	1,889	$88,331,423	$3,533,088	2.41%
POWESHIEK COUNTY				
GRINNELL	269	$14,918,651	$596,744	.41%
BROOKLYN	77	$5,265,744	$210,629	.14%
MONTEZUMA*	106	$2,558,951	$102,325	.07%
DEEP RIVER	17	$180,003	$7,199	.00%
MALCOM	20	$171,902	$6,878	.00%
NON-PERMIT	2	$1,697	$68	.00%
OTHER	134	$2,044,308	$81,771	.06%
* TOTAL COUNTY *	625	$25,141,256	$1,005,614	.69%
RINGGOLD COUNTY				
MOUNT AYR*	110	$3,237,787	$129,506	.09%
DIAGONAL	18	$157,646	$6,305	.00%
KELLERTON	19	$125,088	$5,003	.00%
TINGLEY	13	$120,757	$4,831	.00%
NON-PERMIT	2	$2,641	$106	.00%
OTHER	68	$496,970	$19,879	.01%
* TOTAL COUNTY *	230	$4,140,889	$165,630	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	139	$4,071,277	$162,846	.11%
LAKE VIEW	76	$2,198,483	$87,843	.06%
ODEBOLT	64	$874,860	$34,994	.02%
EARLY	30	$889,830	$35,595	.02%
SCHALLER	42	$1,057,893	$42,315	.03%
WALL LAKE	41	$1,133,613	$45,347	.03%
AUBURN	26	$352,807	$14,113	.01%
LYTTON	26	$332,997	$13,320	.01%
NON-PERMIT	7	$71,402	$2,856	.00%
OTHER	94	$1,065,001	$42,573	.03%
* TOTAL COUNTY *	545	$12,048,163	$481,802	.33%
SCOTT COUNTY				
DAVENPORT*	2,442	$182,658,731	$7,304,835	4.98%
BETTENDORF	587	$45,975,436	$1,838,851	1.25%
BUFFALO	35	$597,272	$23,888	.02%
LE CLAIRE	80	$831,503	$33,251	.02%
BLUE GRASS	62	$1,155,469	$46,214	.03%
ELDRIDGE	118	$5,058,806	$202,341	.14%
PRINCETON	30	$745,365	$29,815	.02%
WALCOTT	66	$3,350,117	$134,005	.09%
DIXON	17	$135,518	$5,420	.00%
DONAHUE	16	$267,431	$10,696	.01%
LONG GROVE	15	$118,066	$4,724	.00%
MCCAUSLAND	19	$162,197	$6,488	.00%
NEW LIBERTY	10	$44,172	$1,767	.00%
RIVERDALE	14	$291,088	$11,643	.01%
NON-PERMIT	52	$714,753	$28,596	.02%
OTHER	247	$5,930,145	$237,186	.16%
* TOTAL COUNTY *	3,810	$248,036,069	$9,919,720	6.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY	COUNTY				
HARLAN*		257	$10,440,267	$417,609	.28%
ELK HORN		32	$441,489	$17,661	.01%
SHELBY		33	$401,244	$16,029	.01%
DEFIANCE		27	$262,687	$10,507	.01%
EARLING		37	$291,015	$11,640	.01%
IRWIN		36	$486,876	$19,474	.01%
PANAMA		20	$229,897	$9,194	.01%
PORTSMOUTH		16	$160,982	$6,437	.00%
WESTPHALIA		13	$148,420	$5,936	.00%
NON-PERMIT		5	$39,472	$1,578	.00%
OTHER		97	$950,967	$38,035	.03%
* TOTAL COUNTY *		573	$13,853,316	$554,100	.38%
SIOUX	COUNTY				
HAWARDEN		120	$2,725,131	$108,940	.07%
ALTON		54	$1,311,578	$52,462	.04%
HULL		75	$1,313,514	$52,538	.04%
ORANGE CITY*		163	$6,001,859	$240,075	.16%
ROCK VALLEY		133	$5,003,149	$200,131	.14%
SIOUX CENTER		211	$7,435,783	$297,436	.20%
BOYDEN		41	$678,091	$27,106	.02%
HOSPERS		43	$866,307	$34,654	.02%
IRETON		43	$1,200,665	$48,025	.03%
GRANVILLE		22	$201,148	$8,046	.01%
MAURICE		11	$33,369	$1,334	.00%
NON-PERMIT		5	$33,177	$1,327	.00%
OTHER		177	$1,842,039	$73,674	.05%
* TOTAL COUNTY *		1,098	$28,645,810	$1,145,748	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	942	$63,710,029	$2,548,108	1.74%
NEVADA*	194	$8,268,557	$330,688	.23%
STORY CITY	112	$3,543,335	$141,733	.10%
CAMBRIDGE	15	$150,801	$6,033	.00%
COLO	30	$475,290	$19,009	.01%
MAXWELL	33	$408,512	$16,341	.01%
ROLAND	43	$526,973	$21,078	.01%
SLATER	44	$1,502,816	$60,103	.04%
ZEARING	32	$471,503	$18,859	.01%
COLLINS	19	$123,619	$4,943	.00%
GILBERT	24	$182,392	$7,295	.00%
HUXLEY	51	$944,223	$37,766	.03%
MCCALLSBURG	18	$76,370	$3,054	.00%
NON-PERMIT	25	$75,299	$3,013	.00%
OTHER	175	$1,911,929	$76,458	.05%
* TOTAL COUNTY *	1,757	$82,371,648	$3,294,481	2.25%
TAMA COUNTY				
TAMA	126	$4,143,767	$165,685	.11%
DYSART	57	$1,180,167	$47,206	.03%
TOLEDO*	105	$5,387,172	$215,470	.15%
TRAER	86	$1,948,091	$77,921	.05%
GARWIN	23	$247,988	$9,919	.01%
GLADBROOK	58	$1,290,021	$51,602	.04%
CHELSEA	28	$644,542	$25,779	.02%
CLUTIER	16	$124,989	$4,973	.00%
LINCOLN	14	$286,825	$11,418	.01%
MONTOUR	10	$160,954	$6,438	.00%
NON-PERMIT	5	$18,568	$742	.00%
OTHER	120	$578,930	$23,141	.02%
* TOTAL COUNTY *	648	$16,012,014	$640,294	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		106	$1,930,782	$77,226	.05%
LENOX		69	$1,431,760	$57,127	.04%
CLEARFIELD		30	$234,966	$9,399	.01%
NEW MARKET		21	$123,717	$4,949	.00%
BLOCKTON		16	$99,360	$3,976	.00%
NON-PERMIT		6	$9,523	$381	.00%
OTHER		65	$202,771	$8,110	.01%
* TOTAL COUNTY *		313	$4,032,879	$161,168	.11%
UNION	COUNTY				
CRESTON*		311	$12,924,470	$516,981	.35%
AFTON		48	$863,516	$34,541	.02%
LORIMOR		21	$153,828	$6,153	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		76	$387,948	$15,518	.01%
* TOTAL COUNTY *		456	$14,329,762	$573,193	.39%
VAN BUREN	COUNTY				
KEOSAUQUA*		68	$1,121,516	$44,858	.03%
BONAPARTE		28	$440,418	$17,608	.01%
FARMINGTON		56	$654,639	$26,186	.02%
MILTON		26	$161,321	$6,452	.00%
BIRMINGHAM		21	$158,409	$6,337	.00%
CANTRIL		22	$128,575	$5,143	.00%
STOCKPORT		18	$265,903	$10,635	.01%
NON-PERMIT		1	$1,140	$46	.00%
OTHER		124	$1,039,210	$41,568	.03%
* TOTAL COUNTY *		364	$3,971,131	$158,833	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	808	$38,674,601	$1,545,959	1.05%
ELDON	55	$872,647	$34,802	.02%
EDDYVILLE	37	$553,580	$22,144	.02%
AGENCY	34	$301,327	$12,049	.01%
BLAKESBURG	17	$135,452	$5,418	.00%
NON-PERMIT	15	$25,379	$1,016	.00%
OTHER	168	$1,415,683	$56,627	.04%
* TOTAL COUNTY *	1,134	$41,978,669	$1,678,015	1.14%
WARREN COUNTY				
INDIANOLA*	334	$12,443,917	$497,686	.34%
CARLISLE	88	$1,720,351	$68,817	.05%
NORWALK	75	$1,330,689	$53,226	.04%
MILO	23	$223,082	$8,922	.01%
HARTFORD	20	$133,500	$5,340	.00%
LACONA	23	$314,812	$12,590	.01%
MARTENSDALE	13	$176,704	$7,068	.00%
NEW VIRGINIA	16	$223,442	$8,940	.01%
NON-PERMIT	16	$102,627	$4,104	.00%
OTHER	215	$3,095,935	$123,820	.08%
* TOTAL COUNTY *	823	$19,765,059	$790,513	.54%
WASHINGTON COUNTY				
WASHINGTON*	328	$13,893,470	$555,633	.38%
KALONA	117	$3,479,306	$139,168	.09%
BRIGHTON	35	$412,584	$16,501	.01%
RIVERSIDE	32	$403,093	$16,121	.01%
WELLMAN	60	$1,746,712	$69,866	.05%
AINSWORTH	21	$334,962	$13,398	.01%
CRAWFORDSVILLE	19	$223,525	$8,942	.01%
WEST CHESTER	10	$30,924	$1,236	.00%
NON-PERMIT	4	$20,001	$800	.00%
OTHER	166	$1,818,148	$72,726	.05%
* TOTAL COUNTY *	792	$22,362,725	$894,391	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	115	$2,312,129	$92,478	.06%
SEYMOUR	41	$453,566	$18,141	.01%
ALLERTON	34	$308,818	$12,349	.01%
HUMESTON	47	$865,115	$34,599	.02%
LINEVILLE	12	$144,705	$5,788	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$531,538	$21,262	.01%
* TOTAL COUNTY *	338	$4,615,271	$184,617	.13%
WEBSTER COUNTY				
FT DODGE*	893	$54,864,438	$2,194,567	1.50%
GOWRIE	66	$1,425,302	$56,802	.04%
DAYTON	44	$748,582	$29,934	.02%
LEHIGH	21	$498,148	$19,927	.01%
OTHO	11	$50,051	$2,002	.00%
BADGER	19	$183,091	$7,324	.00%
CALLENDER	21	$302,337	$12,096	.01%
CLARE	13	$127,137	$5,086	.00%
DUNCOMBE	16	$214,731	$8,589	.01%
HARCOURT	22	$651,157	$26,047	.02%
MOORLAND	13	$130,328	$5,213	.00%
VINCENT	14	$330,766	$13,230	.01%
NON-PERMIT	9	$86,990	$3,482	.00%
OTHER	230	$4,388,275	$175,535	.12%
* TOTAL COUNTY *	1,392	$64,001,333	$2,559,834	1.75%
WINNEBAGO COUNTY				
FOREST CITY*	137	$3,610,166	$144,343	.10%
BUFFALO CENTER	69	$1,953,511	$78,034	.05%
LAKE MILLS	108	$2,929,153	$119,564	.08%
THOMPSON	25	$981,479	$39,258	.03%
LELAND	15	$134,625	$5,385	.00%
RAKE	19	$154,505	$6,178	.00%
NON-PERMIT	3	$9,677	$387	.00%
OTHER	83	$1,983,037	$79,321	.05%
* TOTAL COUNTY *	459	$11,816,153	$472,470	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	308	$13,236,424	$529,365	.36%
CALMAR	55	$1,568,554	$62,744	.04%
OSSIAN	50	$967,756	$38,707	.03%
FT. ATKINSON	32	$409,308	$16,373	.01%
RIDGEWAY	20	$163,996	$6,561	.00%
SPILLVILLE	22	$327,576	$13,082	.01%
NON-PERMIT	4	$40,677	$1,627	.00%
OTHER	176	$2,846,483	$113,796	.08%
* TOTAL COUNTY *	667	$19,560,774	$782,255	.53%
WOODBURY COUNTY				
SIOUX CITY*	2,001	$140,219,420	$5,608,345	3.82%
MOVILLE	57	$2,433,131	$97,299	.07%
ANTHON	47	$644,689	$25,788	.02%
CORRECTIONVILLE	61	$660,375	$26,417	.02%
DANBURY	30	$545,717	$21,829	.01%
SERGEANT BLUFF	51	$994,574	$39,785	.03%
SLOAN	39	$657,533	$26,300	.02%
CUSHING	23	$106,295	$4,250	.00%
HORNICK	13	$207,545	$8,292	.01%
LAWTON	27	$356,993	$14,278	.01%
OTO	11	$93,822	$3,752	.00%
PIERSON	25	$303,121	$12,126	.01%
SALIX	15	$188,455	$7,538	.01%
SMITHLAND	14	$66,404	$2,655	.00%
NON-PERMIT	32	$309,912	$12,392	.01%
OTHER	109	$955,906	$38,231	.03%
* TOTAL COUNTY *	2,555	$148,743,892	$5,949,277	4.06%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		49	$596,258	$23,848	.02%
NORTHWOOD*		94	$2,970,872	$118,783	.08%
FERTILE		19	$217,725	$8,709	.01%
GRAFTON		19	$370,755	$14,829	.01%
HANLONTOWN		10	$104,930	$4,196	.00%
JOICE		11	$51,255	$2,051	.00%
KENSETT		17	$207,284	$8,291	.01%
NON-PERMIT		0	$0	$0	.00%
OTHER		67	$545,436	$21,817	.01%
* TOTAL COUNTY *		286	$5,064,515	$202,524	.14%
WRIGHT	COUNTY				
CLARION*		162	$4,727,564	$189,082	.13%
EAGLE GROVE		143	$4,557,977	$182,316	.12%
BELMOND		129	$5,498,272	$219,932	.15%
DOWS		42	$511,992	$20,479	.01%
GOLDFIELD		37	$448,746	$17,954	.01%
ROWAN		16	$172,851	$6,915	.00%
WOOLSTOCK		13	$474,213	$18,968	.01%
NON-PERMIT		6	$9,125	$363	.00%
OTHER		80	$939,634	$37,584	.03%
* TOTAL COUNTY *		628	$17,340,374	$693,593	.47%
* LATE FILERS *		6,652	$55,100,972	$2,203,660	1.50%
** GRAND TOTAL **		93,067	$3,668,616,907	$146,656,063	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	49	$59,718
* TOTAL *	49	$59,718

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$23,537
BLDG. MTL.	17	$48,488
GEN. MDSE.	6	$13,603
FOOD	7	$12,744
MOTOR VEH.	26	$27,580
APPAREL	6	$6,790
HOME FURN.	10	$4,097
EAT DRINK	21	$34,376
SPECIALTY	51	$14,752
SERVICES	108	$36,188
WHOLESALE	35	$54,467
MISC.	46	$77,856
* TOTAL *	344	$354,478

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	6	$10,792
GEN. MDSE.	7	$16,586
FOOD		
MOTOR VEH.	18	$16,216
APPAREL	5	$779
HOME FURN.		
EAT DRINK	16	$13,672
SPECIALTY	30	$10,954
SERVICES	57	$16,431
WHOLESALE	24	$39,878
MISC.	28	$50,362
* TOTAL *	191	$175,670

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$27,926	14	$94,236	19	$122,162
BLDG. MTL.			18	$26,995	18	$26,995
GEN. MDSE.	8	$29,351	7	$8,007	15	$37,358
FOOD	5	$29,760	7	$12,743	12	$42,503
MOTOR VEH.	18	$26,323	23	$15,935	41	$42,258
APPAREL	8	$11,023	7	$3,472	15	$14,495
HOME FURN.	6	$5,091	5	$1,275	11	$6,366
EAT DRINK	16	$13,545	34	$34,872	50	$48,417
SPECIALTY	25	$14,657	51	$11,695	76	$26,352
SERVICES	63	$23,993	100	$30,328	163	$54,321
WHOLESALE	11	$34,004	30	$48,128	41	$82,132
MISC.	24	$24,887	41	$28,796	65	$53,683
* TOTAL *	189	$240,560	337	$316,482	526	$557,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$67,573	11	$30,247	18	$97,820
BLDG. MTL.	9	$26,106	7	$5,343	16	$31,449
GEN. MDSE.	10	$49,808			10	$49,808
FOOD	10	$44,900	8	$3,271	18	$48,171
MOTOR VEH.	23	$34,278	19	$6,276	42	$40,554
APPAREL	9	$13,139			9	$13,139
HOME FURN.	8	$11,745			8	$11,745
EAT DRINK	18	$30,778	21	$12,445	39	$43,223
SPECIALTY	61	$26,474	50	$2,677	111	$29,151
SERVICES	84	$36,207	74	$10,675	158	$46,882
WHOLESALE	19	$38,601	20	$14,747	39	$53,348
MISC.	25	$69,882	32	$6,125	57	$76,007
* TOTAL *	283	$449,491	242	$91,806	525	$541,297

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$3,554	10	$3,554
BLDG. MTL.	5	$6,854	7	$4,187	12	$11,041
GEN. MDSE.						
FOOD	5	$11,636			5	$11,636
MOTOR VEH.	6	$14,683	10	$6,328	16	$21,011
APPAREL	6	$7,180			6	$7,180
HOME FURN.	10	$13,468			10	$13,468
EAT DRINK	10	$14,040	16	$8,775	26	$22,815
SPECIALTY	20	$18,125	25	$1,713	45	$19,838
SERVICES	42	$23,275	50	$12,387	92	$35,662
WHOLESALE	17	$26,897	22	$10,372	39	$37,269
MISC.	31	$84,405	33	$8,902	64	$93,307
* TOTAL *	152	$220,563	173	$56,218	325	$276,781

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$29,045
BLDG. MTL.			5	$21,965	23	$17,749
GEN. MDSE.			6	$15,231		
FOOD					15	$12,059
MOTOR VEH.	10	$20,432	19	$20,699	26	$17,097
APPAREL	8	$7,966	7	$12,445		
HOME FURN.			8	$22,919	10	$5,856
EAT DRINK	12	$12,890	18	$27,935	36	$20,462
SPECIALTY	15	$5,971	38	$17,126	54	$21,021
SERVICES	33	$12,269	59	$24,003	144	$30,835
WHOLESALE	13	$7,880	16	$31,565	58	$63,605
MISC.	30	$73,862	36	$130,895	64	$17,270
* TOTAL *	121	$141,270	212	$324,783	450	$234,999

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$29,045
BLDG. MTL.	28	$39,714
GEN. MDSE.	6	$15,231
FOOD	15	$12,059
MOTOR VEH.	55	$58,228
APPAREL	15	$20,411
HOME FURN.	18	$28,775
EAT DRINK	66	$61,287
SPECIALTY	107	$44,118
SERVICES	236	$67,107
WHOLESALE	87	$103,050
MISC.	130	$222,027
* TOTAL *	783	$701,052

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$702,042	9	$197,801		
BLDG. MTL.	63	$215,324	16	$103,481		
GEN. MDSE.	28	$809,627	10	$206,997		
FOOD	52	$248,849	24	$79,155		
MOTOR VEH.	130	$242,329	61	$114,902	6	$4,443
APPAREL	60	$140,572	40	$91,870		
HOME FURN.	78	$175,079	37	$76,466		
EAT DRINK	164	$550,642	82	$421,292	8	$11,715
SPECIALTY	356	$296,096	214	$148,915	18	$5,561
SERVICES	566	$600,027	236	$239,955	26	$13,181
WHOLESALE	170	$578,583	53	$100,124	7	$2,864
MISC.	216	$335,969	74	$119,857	21	$21,867
* TOTAL *	1,899	$4,895,139	856	$1,900,815	86	$59,631

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$33,681	38	$933,524
BLDG. MTL.	14	$53,406	93	$372,211
GEN. MDSE.	7	$8,932	45	$1,025,556
FOOD	9	$14,006	85	$342,010
MOTOR VEH.	22	$17,752	219	$379,426
APPAREL			100	$232,442
HOME FURN.	13	$4,379	128	$255,924
EAT DRINK	29	$26,568	283	$1,010,217
SPECIALTY	57	$36,078	645	$486,650
SERVICES	126	$38,113	954	$891,276
WHOLESALE	43	$46,383	273	$727,954
MISC.	83	$18,965	394	$496,658
* TOTAL *	416	$298,263	3,257	$7,153,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$119,621	15	$55,963	23	$175,584
BLDG. MTL.	16	$43,081	13	$17,038	29	$60,119
GEN. MDSE.	9	$72,370			9	$72,370
FOOD	11	$53,383	11	$13,114	22	$66,497
MOTOR VEH.	29	$48,531	26	$15,119	55	$63,650
APPAREL	13	$20,389			13	$20,389
HOME FURN.	12	$49,732	8	$2,625	20	$52,357
EAT DRINK	31	$70,319	18	$8,596	49	$78,915
SPECIALTY	82	$44,241	63	$5,634	145	$49,875
SERVICES	125	$54,371	97	$18,977	222	$73,348
WHOLESALE	33	$52,447	31	$32,096	64	$84,543
MISC.	48	$53,546	57	$103,171	105	$156,717
* TOTAL *	417	$682,031	339	$272,333	756	$954,364

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$54,925	19	$48,900	24	$103,825
BLDG. MTL.	8	$29,901	21	$37,001	29	$66,902
GEN. MDSE.	9	$52,566	10	$13,117	19	$65,683
FOOD	7	$32,447	13	$15,967	20	$48,414
MOTOR VEH.	25	$33,444	24	$24,636	49	$58,080
APPAREL	15	$24,315	8	$1,605	23	$25,920
HOME FURN.	10	$14,839	14	$3,877	24	$18,716
EAT DRINK	22	$47,471	22	$18,639	44	$66,110
SPECIALTY	46	$30,350	81	$17,177	127	$47,527
SERVICES	87	$126,163	145	$49,491	232	$175,654
WHOLESALE	22	$53,825	44	$78,074	66	$131,899
MISC.	34	$35,816	73	$25,424	107	$61,240
* TOTAL *	290	$536,062	474	$333,908	764	$869,970

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$78,303	19	$37,166	24	$115,469
BLDG. MTL.	9	$25,607	17	$34,411	26	$60,018
GEN. MDSE.	7	$35,848	6	$5,569	13	$41,417
FOOD	5	$34,095	8	$4,292	13	$38,387
MOTOR VEH.	20	$24,420	28	$35,031	48	$59,451
APPAREL	6	$7,778			6	$7,778
HOME FURN.	9	$5,172	16	$7,059	25	$12,231
EAT DRINK	22	$39,149	37	$26,644	59	$65,793
SPECIALTY	49	$25,844	70	$8,318	119	$34,162
SERVICES	79	$27,889	154	$34,215	233	$62,104
WHOLESALE	19	$60,266	63	$94,763	82	$155,029
MISC.	34	$24,755	53	$25,618	87	$50,373
* TOTAL *	264	$389,126	471	$313,086	735	$702,212

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$102,532	19	$38,705	30	$141,237
BLDG. MTL.	9	$32,345	16	$76,402	25	$108,747
GEN. MDSE.	10	$90,375	6	$6,444	16	$96,819
FOOD	6	$44,138			6	$44,138
MOTOR VEH.	30	$57,188	27	$14,295	57	$71,483
APPAREL	17	$40,004			17	$40,004
HOME FURN.	24	$25,869	8	$17,224	32	$43,093
EAT DRINK	26	$81,825	31	$14,661	57	$96,486
SPECIALTY	68	$80,945	60	$12,223	128	$93,168
SERVICES	122	$83,496	109	$23,950	231	$107,446
WHOLESALE	26	$66,605	50	$71,421	76	$138,026
MISC.	43	$88,531	68	$33,537	111	$122,068
* TOTAL *	392	$793,853	394	$308,862	786	$1,102,715

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$112,301
BLDG. MTL.	28	$56,581
GEN. MDSE.	14	$20,468
FOOD	19	$17,120
MOTOR VEH.	42	$31,936
APPAREL	11	$6,467
HOME FURN.	21	$12,066
EAT DRINK	38	$30,350
SPECIALTY	97	$14,400
SERVICES	207	$55,955
WHOLESALE	69	$75,524
MISC.	69	$28,439
* TOTAL *	643	$461,607

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$80,581
BLDG. MTL.	20	$27,951
GEN. MDSE.	9	$12,040
FOOD	12	$24,116
MOTOR VEH.	25	$18,734
APPAREL	7	$13,878
HOME FURN.	18	$12,377
EAT DRINK	26	$27,139
SPECIALTY	64	$25,289
SERVICES	159	$53,046
WHOLESALE	62	$89,799
MISC.	65	$21,694
* TOTAL *	485	$406,644

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$104,208	24	$39,344	32	$143,552
BLDG. MTL.	13	$72,523	17	$38,258	30	$110,781
GEN. MDSE.	8	$124,520	8	$6,103	16	$130,623
FOOD	8	$62,077	10	$8,368	18	$70,445
MOTOR VEH.	26	$62,667	25	$24,011	51	$86,678
APPAREL	21	$37,998			21	$37,998
HOME FURN.	19	$39,004	11	$5,534	30	$44,538
EAT DRINK	31	$73,429	36	$28,111	67	$101,540
SPECIALTY	62	$63,419	60	$11,813	122	$75,232
SERVICES	119	$78,976	116	$34,040	235	$113,016
WHOLESALE	45	$95,793	69	$89,628	114	$185,421
MISC.	36	$18,682	56	$45,259	92	$63,941
* TOTAL *	396	$833,296	432	$330,469	828	$1,163,765

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$25,397	21	$25,397
BLDG. MTL.	12	$65,648	9	$14,465	21	$80,113
GEN. MDSE.	10	$96,091	6	$5,272	16	$101,363
FOOD	10	$50,894	8	$9,565	18	$60,459
MOTOR VEH.	35	$30,895	28	$21,356	63	$52,251
APPAREL	19	$33,336			19	$33,336
HOME FURN.	16	$16,857	14	$3,329	30	$20,186
EAT DRINK	26	$58,896	27	$18,371	53	$77,267
SPECIALTY	57	$42,871	52	$10,492	109	$53,363
SERVICES	91	$60,621	100	$29,613	191	$90,234
WHOLESALE	36	$66,199	39	$46,634	75	$112,833
MISC.	49	$117,349	47	$19,368	96	$136,717
* TOTAL *	361	$639,657	351	$203,862	712	$843,519

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$29,909	17	$29,909
BLDG. MTL.	5	$14,592	10	$18,978	15	$33,570
GEN. MDSE.			6	$7,324	6	$7,324
FOOD			12	$12,984	12	$12,984
MOTOR VEH.	9	$17,312	34	$33,027	43	$50,339
APPAREL	8	$13,191			8	$13,191
HOME FURN.	6	$12,174	11	$4,357	17	$16,531
EAT DRINK	10	$13,081	37	$41,813	47	$54,894
SPECIALTY	35	$12,783	91	$20,059	126	$32,842
SERVICES	53	$20,587	142	$43,838	195	$64,425
WHOLESALE	22	$43,254	59	$89,541	81	$132,795
MISC.	30	$76,857	94	$37,621	124	$114,478
* TOTAL *	178	$223,831	513	$339,451	691	$563,282

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$261,957	6	$59,174	11	$10,775
BLDG. MTL.	23	$98,380	7	$31,715	10	$29,704
GEN. MDSE.	14	$450,785	8	$19,107		
FOOD	19	$109,096	5	$36,850	7	$4,686
MOTOR VEH.	55	$114,451	24	$34,445	17	$38,472
APPAREL	35	$96,015	10	$18,288		
HOME FURN.	37	$77,949	11	$7,288		
EAT DRINK	82	$194,014	34	$123,730	18	$23,301
SPECIALTY	210	$180,290	54	$53,992	48	$7,424
SERVICES	282	$315,520	96	$73,142	73	$18,534
WHOLESALE	79	$296,052	23	$23,386	45	$26,105
MISC.	99	$102,559	27	$47,287	61	$20,564
* TOTAL *	947	$2,297,068	305	$528,404	290	$179,565

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$331,906
BLDG. MTL.	40	$159,799
GEN. MDSE.	22	$469,892
FOOD	31	$150,632
MOTOR VEH.	96	$187,368
APPAREL	45	$114,303
HOME FURN.	48	$85,237
EAT DRINK	134	$341,045
SPECIALTY	312	$241,706
SERVICES	451	$407,196
WHOLESALE	147	$345,543
MISC.	187	$170,410
* TOTAL *	1,542	$3,005,037

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$89,742	16	$20,986	22	$110,728
BLDG. MTL.	8	$16,189	6	$34,092	14	$50,281
GEN. MDSE.	6	$60,120			6	$60,120
FOOD	9	$35,947			9	$35,947
MOTOR VEH.	24	$44,723	18	$9,368	42	$54,091
APPAREL	11	$19,850			11	$19,850
HOME FURN.	9	$20,770	8	$2,836	17	$23,606
EAT DRINK	19	$38,447	14	$8,297	33	$46,744
SPECIALTY	48	$30,830	52	$18,036	100	$48,866
SERVICES	85	$30,375	93	$22,973	178	$53,348
WHOLESALE	25	$35,901	32	$21,466	57	$57,367
MISC.	31	$56,711	62	$28,756	93	$85,467
* TOTAL *	281	$479,605	301	$166,810	582	$646,415

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$30,204	16	$30,204
BLDG. MTL.	5	$27,982	14	$11,091	19	$39,073
GEN. MDSE.	5	$19,100			5	$19,100
FOOD			10	$7,212	10	$7,212
MOTOR VEH.	25	$39,595	23	$20,843	48	$60,438
APPAREL	9	$6,639			9	$6,639
HOME FURN.	9	$14,849	7	$4,818	16	$19,667
EAT DRINK	16	$25,841	25	$21,745	41	$47,586
SPECIALTY	36	$16,923	45	$15,921	81	$32,844
SERVICES	51	$37,309	96	$19,299	147	$56,608
WHOLESALE	19	$59,470	37	$36,760	56	$96,230
MISC.	25	$61,606	51	$31,983	76	$93,589
* TOTAL *	200	$309,314	324	$199,876	524	$509,190

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$1,742	5	$1,742
BLDG. MTL.	7	$27,734			7	$27,734
GEN. MDSE.						
FOOD	6	$29,814			6	$29,814
MOTOR VEH.	19	$16,143	8	$755	27	$16,898
APPAREL	6	$3,229			6	$3,229
HOME FURN.	10	$4,065			10	$4,065
EAT DRINK	19	$29,913	7	$4,047	26	$33,960
SPECIALTY	39	$12,833	17	$1,978	56	$14,811
SERVICES	72	$27,345	30	$3,796	102	$31,141
WHOLESALE	15	$14,211	16	$4,577	31	$18,788
MISC.	21	$122,125	18	$13,902	39	$136,027
* TOTAL *	214	$287,412	101	$30,797	315	$318,209

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$82,266	18	$8,106	25	$90,372
BLDG. MTL.	18	$66,446	10	$10,391	28	$76,837
GEN. MDSE.	14	$179,865			14	$179,865
FOOD	9	$52,312	6	$2,360	15	$54,672
MOTOR VEH.	29	$88,738	15	$7,896	44	$96,634
APPAREL	29	$61,577			29	$61,577
HOME FURN.	25	$58,164			25	$58,164
EAT DRINK	43	$97,115	17	$7,877	60	$104,992
SPECIALTY	93	$97,551	46	$4,843	139	$102,394
SERVICES	156	$115,901	65	$8,570	221	$124,471
WHOLESALE	43	$81,052	35	$59,228	78	$140,280
MISC.	52	$26,334	43	$48,549	95	$74,883
* TOTAL *	518	$1,007,321	255	$157,820	773	$1,165,141

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$87,363
BLDG. MTL.	34	$87,868
GEN. MDSE.	17	$19,895
FOOD	27	$32,793
MOTOR VEH.	61	$43,109
APPAREL	8	$12,210
HOME FURN.	19	$23,367
EAT DRINK	62	$58,162
SPECIALTY	120	$38,197
SERVICES	211	$61,826
WHOLESALE	90	$155,228
MISC.	78	$26,917
* TOTAL *	761	$646,935

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$247,792				
BLDG. MTL.	23	$78,446				
GEN. MDSE.	15	$281,413	7	$26,101		
FOOD	28	$104,591				
MOTOR VEH.	53	$164,652	14	$12,332	7	$1,309
APPAREL	26	$38,725				
HOME FURN.	34	$85,480	11	$11,750		
EAT DRINK	89	$211,449	12	$17,838	9	$5,446
SPECIALTY	153	$209,080	23	$14,773	18	$2,037
SERVICES	282	$158,913	72	$18,423	43	$20,504
WHOLESALE	50	$70,633	30	$39,068		
MISC.	82	$94,739	24	$123,726	19	$27,328
* TOTAL *	846	$1,745,913	193	$264,011	96	$56,624

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$21,415	35	$269,207
BLDG. MTL.	14	$18,541	37	$96,987
GEN. MDSE.	6	$3,564	28	$311,078
FOOD	9	$4,642	37	$109,233
MOTOR VEH.	26	$19,184	100	$197,477
APPAREL			26	$38,725
HOME FURN.	6	$3,219	51	$100,449
EAT DRINK	35	$23,682	145	$258,415
SPECIALTY	60	$6,776	254	$232,666
SERVICES	129	$39,862	526	$237,702
WHOLESALE	42	$24,905	122	$134,606
MISC.	44	$22,179	169	$267,972
* TOTAL *	395	$187,969	1,530	$2,254,517

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$67,017	18	$37,455	24	$104,472
BLDG. MTL.	10	$33,108	10	$13,218	20	$46,326
GEN. MDSE.	7	$62,408	5	$3,168	12	$65,576
FOOD	7	$42,104	11	$5,907	18	$48,011
MOTOR VEH.	22	$32,329	23	$15,048	45	$47,377
APPAREL	13	$20,948			13	$20,948
HOME FURN.	9	$3,914	5	$245	14	$4,159
EAT DRINK	34	$68,081	28	$18,381	62	$86,462
SPECIALTY	45	$39,376	46	$7,457	91	$46,833
SERVICES	74	$40,432	124	$28,897	198	$69,329
WHOLESALE	26	$65,130	47	$33,969	73	$99,099
MISC.	36	$24,799	43	$14,993	79	$39,792
* TOTAL *	289	$499,646	360	$178,738	649	$678,384

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					27	$30,016
BLDG. MTL.			5	$10,590	15	$22,079
GEN. MDSE.	8	$57,301			10	$18,046
FOOD					13	$6,511
MOTOR VEH.	22	$28,547	11	$9,031	37	$27,787
APPAREL	10	$18,295				
HOME FURN.	10	$6,684			12	$8,059
EAT DRINK	20	$37,412	10	$9,948	31	$21,141
SPECIALTY	42	$22,898	18	$5,612	90	$23,961
SERVICES	87	$49,484	42	$35,839	156	$82,532
WHOLESALE	26	$56,837	10	$20,293	58	$76,891
MISC.	40	$142,919	23	$152,834	68	$68,856
* TOTAL *	265	$420,377	119	$244,147	517	$385,879

DALLAS CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	27	$30,016
BLDG. MTL.	20	$32,669
GEN. MDSE.	18	$75,347
FOOD	13	$6,511
MOTOR VEH.	70	$65,365
APPAREL	10	$18,295
HOME FURN.	22	$14,743
EAT DRINK	61	$68,501
SPECIALTY	150	$52,471
SERVICES	285	$167,855
WHOLESALE	94	$154,021
MISC.	131	$364,609
* TOTAL *	901	$1,050,403

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			10	$5,800	10	$5,800
GEN. MDSE.	7	$12,253	5	$735	12	$12,988
FOOD						
MOTOR VEH.	15	$22,001	9	$3,264	24	$25,265
APPAREL	5	$4,731			5	$4,731
HOME FURN.			5	$2,787	5	$2,787
EAT DRINK	8	$11,512	6	$2,935	14	$14,447
SPECIALTY	25	$14,985	36	$5,756	61	$20,741
SERVICES	55	$19,765	35	$6,571	90	$26,336
WHOLESALE	7	$21,185	25	$17,127	32	$38,312
MISC.	35	$86,697	25	$3,478	60	$90,175
* TOTAL *	157	$193,129	156	$48,453	313	$241,582

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$27,979	11	$27,979
BLDG. MTL.			8	$11,930	8	$11,930
GEN. MDSE.			6	$8,673	6	$8,673
FOOD			5	$9,390	5	$9,390
MOTOR VEH.	5	$6,552	17	$4,220	22	$10,772
APPAREL			6	$3,267	6	$3,267
HOME FURN.			7	$7,995	7	$7,995
EAT DRINK	10	$12,206	12	$9,222	22	$21,428
SPECIALTY	15	$4,396	54	$7,835	69	$12,231
SERVICES	25	$4,878	58	$20,393	83	$25,271
WHOLESALE	8	$15,031	21	$16,720	29	$31,751
MISC.	21	$37,954	18	$3,906	39	$41,860
* TOTAL *	84	$81,017	223	$131,530	307	$212,547

DELAWARE CLASS	MANCHESTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$100,755	13	$7,725	18	$108,480
BLDG. MTL.	6	$57,181	14	$29,735	20	$86,916
GEN. MDSE.	7	$47,988			7	$47,988
FOOD	6	$24,591	9	$7,675	15	$32,266
MOTOR VEH.	19	$31,098	21	$9,073	40	$40,171
APPAREL	10	$15,122			10	$15,122
HOME FURN.	5	$9,749	9	$3,738	14	$13,487
EAT DRINK	15	$28,750	25	$17,968	40	$46,718
SPECIALTY	37	$22,695	39	$11,676	76	$34,371
SERVICES	67	$18,989	101	$24,896	168	$43,885
WHOLESALE	21	$44,464	43	$73,888	64	$118,352
MISC.	24	$18,603	58	$15,923	79	$33,617
* TOTAL *	222	$419,985	329	$201,388	551	$621,373

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	11	$280,900			7	$10,342
BLDG. MTL.	19	$53,886			7	$28,213
GEN. MDSE.	11	$278,403				
FOOD	36	$105,058			7	$8,941
MOTOR VEH.	40	$91,937	7	$13,520	32	$33,026
APPAREL	22	$60,001	20	$55,182		
HOME FURN.	46	$70,859	7	$9,561	7	$11,928
EAT DRINK	81	$216,753	12	$14,320	12	$10,342
SPECIALTY	139	$116,142	25	$50,236	63	$10,815
SERVICES	217	$157,510	38	$30,574	78	$25,355
WHOLESALE	59	$191,607	9	$33,733	26	$81,259
MISC.	90	$100,899	18	$118,647	56	$29,892
* TOTAL *	771	$1,723,955	136	$325,773	295	$250,113

DES MOINES	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	18	$291,242
BLDG. MTL.	26	$82,099
GEN. MDSE.	11	$278,403
FOOD	43	$113,999
MOTOR VEH.	79	$138,483
APPAREL	42	$115,183
HOME FURN.	60	$92,348
EAT DRINK	105	$241,415
SPECIALTY	227	$177,193
SERVICES	333	$213,439
WHOLESALE	94	$306,599
MISC.	164	$249,438
* TOTAL *	1,202	$2,299,841

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$103,909	22	$34,650	29	$138,559
BLDG. MTL.			12	$20,802	12	$20,802
GEN. MDSE.	7	$44,835			7	$44,835
FOOD	5	$31,714	6	$13,414	11	$45,128
MOTOR VEH.	13	$31,246	27	$81,454	40	$112,700
APPAREL	6	$31,714	10	$19,731	16	$51,445
HOME FURN.	10	$12,173	16	$7,600	26	$19,773
EAT DRINK	14	$28,999	66	$149,210	80	$178,209
SPECIALTY	50	$97,774	92	$35,941	142	$133,715
SERVICES	59	$55,850	156	$155,048	215	$210,898
WHOLESALE	10	$17,712	31	$33,751	41	$51,463
MISC.	26	$36,430	67	$69,611	93	$106,041
* TOTAL *	207	$492,356	505	$621,212	712	$1,113,568

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$459,033	5	$38,572	17	$26,254
BLDG. MTL.	48	$211,305			15	$72,086
GEN. MDSE.	21	$664,906	6	$23,721	5	$6,368
FOOD	53	$194,982	6	$12,608	14	$9,586
MOTOR VEH.	90	$168,938	11	$15,948	28	$46,569
APPAREL	63	$227,240	8	$8,491		
HOME FURN.	72	$110,793	8	$23,028	10	$6,700
EAT DRINK	170	$389,386	11	$15,916	59	$62,553
SPECIALTY	340	$284,878	26	$21,068	70	$27,355
SERVICES	458	$545,029	50	$40,068	169	$72,637
WHOLESALE	124	$277,816	15	$72,120	70	$91,362
MISC.	143	$170,383	16	$38,820	95	$34,285
* TOTAL *	1,606	$3,704,689	162	$310,360	552	$455,755

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$523,859
BLDG. MTL.	63	$283,391
GEN. MDSE.	32	$694,995
FOOD	73	$217,176
MOTOR VEH.	129	$231,455
APPAREL	71	$235,731
HOME FURN.	90	$140,521
EAT DRINK	240	$467,855
SPECIALTY	436	$333,301
SERVICES	677	$657,734
WHOLESALE	209	$441,298
MISC.	254	$243,488
* TOTAL *	2,320	$4,470,804

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,522	11	$28,136	17	$102,658
BLDG. MTL.	7	$30,551	10	$15,439	17	$45,990
GEN. MDSE.	10	$60,042			10	$60,042
FOOD	7	$31,375			7	$31,375
MOTOR VEH.	19	$30,720	8	$1,454	27	$32,174
APPAREL	10	$24,207			10	$24,207
HOME FURN.	11	$17,032			11	$17,032
EAT DRINK	18	$36,169	15	$12,656	33	$48,825
SPECIALTY	47	$26,710	37	$11,114	84	$37,824
SERVICES	85	$34,331	60	$12,581	145	$46,912
WHOLESALE	22	$52,515	26	$11,526	48	$64,041
MISC.	29	$11,100	40	$13,873	69	$24,973
* TOTAL *	271	$429,274	207	$106,779	478	$536,053

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$73,362	5	$46,188	24	$14,049
BLDG. MTL.	9	$12,676			14	$28,865
GEN. MDSE.	8	$50,443			8	$50,184
FOOD	7	$26,770	5	$17,425	15	$12,481
MOTOR VEH.	16	$31,873	13	$16,415	24	$14,156
APPAREL	17	$19,092				
HOME FURN.	16	$12,257	6	$18,752	8	$479
EAT DRINK	21	$39,714	11	$12,058	35	$21,649
SPECIALTY	52	$29,285	22	$12,265	48	$5,546
SERVICES	85	$62,548	30	$14,891	128	$31,467
WHOLESALE	26	$71,460	8	$21,617	56	$102,957
MISC.	24	$11,492	27	$35,351	53	$32,087
* TOTAL *	286	$440,972	127	$194,962	413	$313,920

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$133,599
BLDG. MTL.	23	$41,541
GEN. MDSE.	16	$100,627
FOOD	27	$56,676
MOTOR VEH.	53	$62,444
APPAREL	17	$19,092
HOME FURN.	30	$31,488
EAT DRINK	67	$73,421
SPECIALTY	122	$47,096
SERVICES	243	$108,906
WHOLESALE	90	$196,034
MISC.	104	$78,930
* TOTAL *	826	$949,254

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$93,875	14	$20,013	21	$113,888
BLDG. MTL.	8	$22,727	11	$20,231	19	$42,958
GEN. MDSE.	8	$95,054	5	$3,676	13	$98,730
FOOD	6	$41,762	10	$3,920	16	$45,682
MOTOR VEH.	24	$34,587	17	$9,440	41	$44,027
APPAREL	21	$25,134			21	$25,134
HOME FURN.	13	$14,767	8	$1,376	21	$16,143
EAT DRINK	25	$53,796	17	$10,575	42	$64,371
SPECIALTY	55	$36,013	53	$6,395	108	$42,408
SERVICES	108	$49,657	122	$21,718	230	$71,375
WHOLESALE	33	$77,509	36	$31,332	69	$108,841
MISC.	39	$24,624	49	$9,923	88	$34,547
* TOTAL *	347	$569,505	342	$138,599	689	$708,104

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$90,932	12	$12,550	17	$103,482
BLDG. MTL.	7	$39,230	10	$6,122	17	$45,352
GEN. MDSE.						
FOOD			6	$1,627	6	$1,627
MOTOR VEH.	15	$33,346	18	$8,849	33	$42,195
APPAREL	8	$9,509			8	$9,509
HOME FURN.	11	$8,978			11	$8,978
EAT DRINK	21	$33,071	13	$7,325	34	$40,396
SPECIALTY	34	$17,057	33	$5,041	67	$22,098
SERVICES	67	$31,464	54	$11,073	121	$42,537
WHOLESALE	27	$41,966	42	$84,977	69	$126,943
MISC.	31	$45,930	45	$33,102	76	$79,032
* TOTAL *	226	$351,483	233	$170,666	459	$522,149

FREMONT	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	16	$31,878
BLDG. MTL.	15	$19,069
GEN. MDSE.	9	$50,639
FOOD	8	$30,127
MOTOR VEH.	22	$25,321
APPAREL	7	$9,005
HOME FURN.	8	$3,805
EAT DRINK	31	$30,700
SPECIALTY	44	$9,268
SERVICES	109	$35,139
WHOLESALE	29	$24,497
MISC.	30	$10,594
* TOTAL *	328	$280,042

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES			12	$10,754	12	$10,754
BLDG. MTL.	11	$28,436	6	$4,196	17	$32,632
GEN. MDSE.	6	$28,317	5	$3,447	11	$31,764
FOOD			5	$4,752	5	$4,752
MOTOR VEH.	7	$13,500	19	$6,088	26	$19,588
APPAREL	11	$11,553			11	$11,553
HOME FURN.	11	$6,222			11	$6,222
EAT DRINK	14	$24,690	13	$8,582	27	$33,272
SPECIALTY	39	$18,600	19	$1,299	58	$19,899
SERVICES	64	$34,845	70	$13,695	134	$48,540
WHOLESALE	17	$30,513	25	$56,813	42	$87,326
MISC.	29	$127,523	36	$18,137	65	$145,660
* TOTAL *	209	$324,199	210	$127,763	419	$451,962

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$47,029	14	$64,250	19	$111,279
BLDG. MTL.			9	$12,562	9	$12,562
GEN. MDSE.			7	$5,729	7	$5,729
FOOD			7	$8,269	7	$8,269
MOTOR VEH.	19	$20,589	18	$9,688	37	$30,277
APPAREL						
HOME FURN.	5	$21,483	16	$2,926	21	$24,409
EAT DRINK	8	$9,003	27	$21,373	35	$30,376
SPECIALTY	17	$11,069	49	$7,316	66	$18,385
SERVICES	32	$9,695	99	$24,743	131	$34,438
WHOLESALE	16	$46,185	46	$109,239	62	$155,424
MISC.	27	$31,212	53	$19,941	80	$51,153
* TOTAL *	129	$196,265	345	$286,036	474	$482,301

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$117,615
BLDG. MTL.	15	$33,937
GEN. MDSE.	11	$12,333
FOOD	10	$13,049
MOTOR VEH.	27	$19,063
APPAREL	8	$4,797
HOME FURN.	6	$10,358
EAT DRINK	34	$37,917
SPECIALTY	66	$19,051
SERVICES	136	$24,313
WHOLESALE	48	$52,562
MISC.	45	$21,940
* TOTAL *	430	$366,935

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$75,457	19	$38,812	28	$114,269
BLDG. MTL.	12	$41,176	12	$21,240	24	$62,416
GEN. MDSE.	9	$59,043			9	$59,043
FOOD	6	$32,993	5	$5,532	11	$38,525
MOTOR VEH.	18	$26,956	25	$20,632	43	$47,588
APPAREL	8	$31,909			8	$31,909
HOME FURN.	5	$11,631	10	$1,408	15	$13,039
EAT DRINK	25	$47,346	21	$33,895	46	$81,241
SPECIALTY	63	$45,496	44	$6,417	107	$51,913
SERVICES	82	$47,631	84	$35,544	166	$83,175
WHOLESALE	22	$31,728	42	$81,472	64	$113,200
MISC.	35	$10,697	42	$13,872	77	$24,569
* TOTAL *	294	$462,063	304	$258,824	598	$720,887

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$62,611	13	$39,471	18	$102,082
BLDG. MTL.			17	$46,187	17	$46,187
GEN. MDSE.			8	$7,200	8	$7,200
FOOD	5	$9,125	10	$10,585	15	$19,710
MOTOR VEH.	6	$5,350	19	$11,623	25	$16,973
APPAREL						
HOME FURN.			11	$5,759	11	$5,759
EAT DRINK	8	$6,758	18	$22,778	26	$29,536
SPECIALTY	14	$7,232	46	$23,786	60	$31,018
SERVICES	37	$20,967	107	$36,703	144	$57,670
WHOLESALE	14	$56,762	43	$39,185	57	$95,947
MISC.	17	$44,300	64	$21,004	69	$59,801
* TOTAL *	106	$213,105	344	$258,778	450	$471,883

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$119,898			21	$23,772
BLDG. MTL.	9	$24,849	5	$11,150	18	$63,351
GEN. MDSE.	8	$68,030			6	$7,268
FOOD	11	$36,145			11	$13,958
MOTOR VEH.	19	$24,444	11	$11,978	30	$25,695
APPAREL	13	$26,445	5	$5,270		
HOME FURN.	11	$17,053			15	$9,243
EAT DRINK	20	$34,522	6	$11,097	27	$21,155
SPECIALTY	42	$29,628	22	$7,750	70	$20,498
SERVICES	88	$40,140	46	$10,225	114	$27,950
WHOLESALE	17	$37,370	15	$25,098	57	$172,440
MISC.	35	$10,747	32	$75,281	78	$22,899
* TOTAL *	282	$469,271	142	$157,849	447	$408,229

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$143,670
BLDG. MTL.	32	$99,350
GEN. MDSE.	14	$75,298
FOOD	22	$50,103
MOTOR VEH.	60	$62,117
APPAREL	18	$31,715
HOME FURN.	26	$26,296
EAT DRINK	53	$66,774
SPECIALTY	134	$57,876
SERVICES	248	$78,315
WHOLESALE	89	$234,908
MISC.	145	$108,927
* TOTAL *	871	$1,035,349

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,662	17	$46,695	22	$103,357
BLDG. MTL.	5	$9,900	16	$30,950	21	$40,850
GEN. MDSE.			6	$5,316	6	$5,316
FOOD			15	$19,753	15	$19,753
MOTOR VEH.	13	$15,415	29	$19,832	42	$35,247
APPAREL						
HOME FURN.			13	$13,691	13	$13,691
EAT DRINK	15	$34,845	37	$25,477	52	$60,322
SPECIALTY	20	$6,285	50	$8,694	70	$14,979
SERVICES	44	$13,386	115	$28,567	159	$41,953
WHOLESALE	10	$37,285	52	$37,340	62	$74,625
MISC.	22	$36,567	44	$22,919	66	$59,486
* TOTAL *	134	$210,345	394	$259,234	528	$469,579

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$123,275	16	$33,256	22	$156,531
BLDG. MTL.	9	$41,868	9	$25,364	18	$67,232
GEN. MDSE.	6	$61,908			6	$61,908
FOOD	5	$35,853	8	$7,280	13	$43,133
MOTOR VEH.	16	$23,490	28	$27,271	44	$50,761
APPAREL	7	$16,495			7	$16,495
HOME FURN.	11	$11,014	6	$13,752	17	$24,766
EAT DRINK	21	$50,865	17	$12,906	38	$63,771
SPECIALTY	46	$41,093	58	$8,075	104	$49,168
SERVICES	71	$31,311	101	$28,386	172	$59,697
WHOLESALE	24	$79,601	48	$44,227	72	$123,828
MISC.	38	$71,016	56	$29,828	94	$100,844
* TOTAL *	260	$587,789	347	$230,345	607	$818,134

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,596	8	$4,087	13	$84,683
BLDG. MTL.	8	$32,137	6	$10,919	14	$43,056
GEN. MDSE.	5	$11,944	5	$1,676	10	$13,620
FOOD	5	$19,205	9	$2,843	14	$22,048
MOTOR VEH.	21	$15,141	11	$7,065	32	$22,206
APPAREL	9	$13,824			9	$13,824
HOME FURN.	7	$5,461			7	$5,461
EAT DRINK	12	$11,128	26	$16,840	38	$27,968
SPECIALTY	20	$9,293	38	$7,413	58	$16,706
SERVICES	57	$20,455	65	$7,909	122	$28,364
WHOLESALE	18	$39,245	33	$32,771	51	$72,016
MISC.	25	$10,685	37	$8,154	62	$18,839
* TOTAL *	192	$269,114	238	$99,677	430	$368,791

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$83,126	17	$12,077	23	$95,203
BLDG. MTL.	8	$21,067	9	$6,833	17	$27,900
GEN. MDSE.	7	$38,203			7	$38,203
FOOD			6	$2,239	6	$2,239
MOTOR VEH.	20	$31,026	15	$16,179	35	$47,205
APPAREL	9	$14,548			9	$14,548
HOME FURN.	8	$9,630			8	$9,630
EAT DRINK	17	$32,552	20	$12,542	37	$45,094
SPECIALTY	28	$18,475	40	$4,774	68	$23,249
SERVICES	45	$23,497	67	$13,246	112	$36,743
WHOLESALE	29	$70,869	21	$7,425	50	$78,294
MISC.	35	$76,280	39	$13,801	74	$90,081
* TOTAL *	212	$419,273	234	$89,116	446	$508,389

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$71,281
BLDG. MTL.	10	$35,057
GEN. MDSE.	6	$28,192
FOOD	14	$23,329
MOTOR VEH.	28	$30,911
APPAREL	10	$12,037
HOME FURN.	11	$4,835
EAT DRINK	12	$11,301
SPECIALTY	47	$14,371
SERVICES	95	$29,634
WHOLESALE	38	$65,724
MISC.	48	$32,476
* TOTAL *	335	$359,148

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$108,120
BLDG. MTL.	15	$45,851
GEN. MDSE.	11	$19,778
FOOD	16	$40,952
MOTOR VEH.	45	$51,287
APPAREL	10	$6,704
HOME FURN.	13	$37,434
EAT DRINK	49	$188,137
SPECIALTY	89	$61,863
SERVICES	177	$138,259
WHOLESALE	57	$103,609
MISC.	76	$114,086
* TOTAL *	572	$916,080

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,199	21	$38,475	27	$112,674
BLDG. MTL.	8	$33,235	15	$31,285	23	$64,520
GEN. MDSE.	6	$54,763	7	$7,516	13	$62,279
FOOD	7	$30,945	16	$9,129	23	$40,074
MOTOR VEH.	24	$28,923	19	$15,754	43	$44,677
APPAREL	11	$12,867	6	$4,441	17	$17,308
HOME FURN.	15	$16,105	7	$2,115	22	$18,220
EAT DRINK	27	$38,282	44	$39,593	71	$77,875
SPECIALTY	42	$30,556	76	$25,511	118	$56,067
SERVICES	96	$30,934	158	$43,646	254	$74,580
WHOLESALE	14	$18,658	44	$87,979	58	$106,637
MISC.	34	$19,361	51	$16,265	85	$35,626
* TOTAL *	290	$388,828	464	$321,709	754	$710,537

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$151,909	22	$140,786	31	$292,695
BLDG. MTL.	12	$60,226	21	$50,748	33	$110,974
GEN. MDSE.	15	$109,506	8	$18,053	23	$127,559
FOOD	10	$92,644	12	$12,915	22	$105,559
MOTOR VEH.	38	$64,052	40	$41,970	78	$106,022
APPAREL	20	$33,845			20	$33,845
HOME FURN.	24	$58,052	13	$4,445	37	$62,497
EAT DRINK	40	$114,485	27	$19,763	67	$134,248
SPECIALTY	104	$77,338	99	$28,880	203	$106,218
SERVICES	161	$135,554	160	$48,767	321	$184,321
WHOLESALE	34	$68,490	75	$136,770	109	$205,260
MISC.	52	$56,374	89	$61,059	141	$117,433
* TOTAL *	519	$1,022,475	566	$564,156	1,085	$1,586,631

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$114,183	7	$4,050	13	$118,233
BLDG. MTL.	10	$50,186	8	$9,856	18	$60,042
GEN. MDSE.	6	$64,154			6	$64,154
FOOD	14	$47,505			14	$47,505
MOTOR VEH.	21	$39,048	11	$9,719	32	$48,767
APPAREL	15	$29,711			15	$29,711
HOME FURN.	19	$14,470	5	$567	24	$15,037
EAT DRINK	28	$56,671	7	$4,123	35	$60,794
SPECIALTY	85	$49,233	18	$7,391	103	$56,624
SERVICES	102	$60,628	68	$10,754	170	$71,382
WHOLESALE	34	$40,126	23	$17,545	57	$57,671
MISC.	44	$50,085	37	$8,135	81	$58,220
* TOTAL *	384	$616,000	184	$72,140	568	$688,140

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$509,807			11	$11,080
BLDG. MTL.	21	$119,712	5	$102,677	19	$55,605
GEN. MDSE.	18	$474,817	5	$90,572	7	$8,278
FOOD	33	$185,072	6	$58,817	10	$10,313
MOTOR VEH.	56	$144,516	18	$31,141	24	$17,699
APPAREL	69	$171,886				
HOME FURN.	60	$143,612	13	$41,106	11	$8,075
EAT DRINK	101	$461,958	29	$184,257	27	$92,088
SPECIALTY	239	$399,113	35	$33,318	90	$29,730
SERVICES	304	$432,606	74	$99,459	170	$63,502
WHOLESALE	60	$186,661	18	$61,706	50	$63,646
MISC.	117	$228,021	36	$31,393	88	$21,584
* TOTAL *	1,094	$3,457,781	239	$734,446	507	$381,600

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$520,887
BLDG. MTL.	45	$277,994
GEN. MDSE.	30	$573,667
FOOD	49	$254,202
MOTOR VEH.	98	$193,356
APPAREL	69	$171,886
HOME FURN.	84	$192,793
EAT DRINK	157	$738,303
SPECIALTY	364	$462,161
SERVICES	548	$595,567
WHOLESALE	128	$312,013
MISC.	241	$280,998
* TOTAL *	1,840	$4,573,827

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$156,675			14	$10,080
BLDG. MTL.	6	$15,444	7	$19,065	13	$18,156
GEN. MDSE.			8	$25,038		
FOOD			11	$19,706	9	$3,803
MOTOR VEH.	18	$12,500	20	$21,539	21	$19,105
APPAREL	6	$3,619	5	$2,922		
HOME FURN.			10	$9,043	11	$5,273
EAT DRINK	13	$12,553	13	$16,201	22	$16,641
SPECIALTY	25	$6,797	38	$22,619	52	$8,269
SERVICES	44	$12,464	44	$14,276	114	$19,248
WHOLESALE	12	$21,157	18	$48,300	53	$60,958
MISC.	29	$40,371	30	$111,399	72	$34,909
* TOTAL *	159	$281,580	204	$310,108	381	$196,442

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

JONES CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$166,755
BLDG. MTL.	26	$52,665
GEN. MDSE.	8	$25,038
FOOD	20	$23,509
MOTOR VEH.	59	$53,144
APPAREL	11	$6,541
HOME FURN.	21	$14,316
EAT DRINK	48	$45,395
SPECIALTY	115	$37,685
SERVICES	202	$45,988
WHOLESALE	83	$130,415
MISC.	131	$186,679
* TOTAL *	744	$788,130

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	18	$59,768
BLDG. MTL.	23	$31,294
GEN. MDSE.	7	$6,678
FOOD	18	$13,292
MOTOR VEH.	37	$27,898
APPAREL		
HOME FURN.	12	$11,686
EAT DRINK	43	$33,281
SPECIALTY	67	$14,702
SERVICES	166	$40,154
WHOLESALE	78	$79,199
MISC.	72	$33,280
* TOTAL *	541	$351,232

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			26	$26,075	26	$26,075
BLDG. MTL.	9	$29,039	20	$37,014	29	$66,053
GEN. MDSE.	10	$92,600	6	$8,281	16	$100,881
FOOD	7	$37,301	12	$9,918	19	$47,219
MOTOR VEH.	19	$40,237	32	$27,913	51	$68,150
APPAREL	12	$22,419	6	$255	18	$22,674
HOME FURN.	10	$21,192	11	$8,123	21	$29,315
EAT DRINK	25	$55,173	33	$19,389	58	$74,562
SPECIALTY	57	$42,228	73	$12,481	130	$54,709
SERVICES	85	$46,161	118	$31,368	203	$77,529
WHOLESALE	35	$301,832	69	$80,440	104	$382,272
MISC.	38	$84,555	73	$31,617	111	$116,172
* TOTAL *	307	$772,737	479	$292,874	786	$1,065,611

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$110,284	13	$149,002	18	$40,696
BLDG. MTL.	11	$47,239	8	$43,561	14	$17,223
GEN. MDSE.	10	$72,828	11	$103,805	7	$41,087
FOOD	8	$29,808	12	$59,945	12	$47,473
MOTOR VEH.	29	$30,926	24	$62,373	28	$26,075
APPAREL	11	$17,827	18	$27,814		
HOME FURN.	12	$22,609	17	$19,677	12	$18,446
EAT DRINK	40	$66,950	50	$84,769	24	$23,441
SPECIALTY	56	$37,678	82	$97,856	71	$21,516
SERVICES	111	$62,734	134	$103,130	136	$54,933
WHOLESALE	18	$75,988	32	$64,718	56	$95,084
MISC.	26	$44,977	61	$74,607	72	$27,959
* TOTAL *	337	$619,848	462	$891,257	450	$413,933

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$299,982
BLDG. MTL.	33	$108,023
GEN. MDSE.	28	$217,720
FOOD	32	$137,226
MOTOR VEH.	81	$119,374
APPAREL	29	$45,641
HOME FURN.	41	$60,732
EAT DRINK	114	$175,160
SPECIALTY	209	$157,050
SERVICES	381	$220,797
WHOLESALE	106	$235,790
MISC.	159	$147,543
* TOTAL *	1,249	$1,925,038

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,469,920	6	$231,124		
BLDG. MTL.	64	$593,795	9	$24,337		
GEN. MDSE.	42	$1,415,388				
FOOD	73	$384,731	12	$72,886		
MOTOR VEH.	161	$410,599	35	$50,447	10	$2,031
APPAREL	130	$286,299	14	$11,594		
HOME FURN.	122	$292,295	22	$46,931		
EAT DRINK	258	$789,884	31	$122,924	5	$2,142
SPECIALTY	643	$905,495	125	$73,682	16	$1,097
SERVICES	873	$1,241,954	143	$88,353	35	$10,618
WHOLESALE	293	$1,541,991	46	$107,322	11	$45,957
MISC.	315	$569,231	70	$52,892	20	$15,855
* TOTAL *	3,010	$9,901,582	513	$882,492	97	$77,700

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$25,812	70	$1,726,856
BLDG. MTL.			31	$78,138	104	$696,270
GEN. MDSE.			11	$9,736	53	$1,425,124
FOOD			15	$9,218	100	$466,835
MOTOR VEH.	5	$5,581	42	$49,184	253	$517,842
APPAREL	5	$4,505	7	$1,473	156	$303,871
HOME FURN.			10	$1,077	154	$340,303
EAT DRINK	8	$13,095	55	$40,664	357	$968,709
SPECIALTY	21	$5,835	134	$42,657	939	$1,028,766
SERVICES	34	$12,595	205	$45,195	1,290	$1,398,715
WHOLESALE	7	$11,171	78	$69,566	435	$1,776,007
MISC.	25	$103,216	114	$58,961	544	$800,755
* TOTAL *	105	$156,598	730	$431,681	4,455	$11,450,053

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$40,134
BLDG. MTL.	10	$22,513
GEN. MDSE.	8	$10,420
FOOD	9	$10,230
MOTOR VEH.	28	$38,088
APPAREL	7	$3,165
HOME FURN.	9	$8,594
EAT DRINK	30	$41,020
SPECIALTY	52	$16,524
SERVICES	98	$24,629
WHOLESALE	28	$64,475
MISC.	35	$26,568
* TOTAL *	328	$306,360

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

LUCAS CLASS	CHARITON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			7	$4,658	7	$4,658
BLDG. MTL.	6	$15,283			6	$15,283
GEN. MDSE.	6	$42,192			6	$42,192
FOOD						
MOTOR VEH.	19	$20,832	9	$8,854	28	$29,686
APPAREL	11	$10,998			11	$10,998
HOME FURN.	8	$6,090	5	$614	13	$6,704
EAT DRINK	13	$22,071	10	$6,721	23	$28,792
SPECIALTY	44	$14,933	26	$5,079	70	$20,012
SERVICES	80	$33,419	32	$4,732	112	$38,151
WHOLESALE	9	$23,404	20	$24,085	29	$47,489
MISC.	27	$100,406	20	$18,152	47	$118,558
* TOTAL *	223	$289,628	129	$72,895	352	$362,523

LYON CLASS	ROCK RAPIDS* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$35,165	14	$12,970	21	$48,135
BLDG. MTL.	6	$5,479	14	$20,017	20	$25,496
GEN. MDSE.						
FOOD			9	$6,296	9	$6,296
MOTOR VEH.	10	$6,896	26	$17,904	36	$24,800
APPAREL	5	$9,231			5	$9,231
HOME FURN.			7	$5,989	7	$5,989
EAT DRINK	9	$11,644	22	$20,207	31	$31,851
SPECIALTY	16	$14,810	50	$4,921	66	$19,731
SERVICES	37	$17,133	93	$16,255	130	$33,388
WHOLESALE	9	$22,325	49	$47,657	58	$69,982
MISC.	26	$28,523	53	$30,631	79	$59,154
* TOTAL *	125	$151,206	337	$182,847	462	$334,053

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$8,538	8	$8,538
BLDG. MTL.	7	$25,905			7	$25,905
GEN. MDSE.	8	$20,210	5	$2,645	13	$22,855
FOOD	5	$25,712	6	$2,401	11	$28,113
MOTOR VEH.	12	$27,321	12	$7,180	24	$34,501
APPAREL	7	$10,238			7	$10,238
HOME FURN.	7	$3,894			7	$3,894
EAT DRINK	9	$9,893	12	$9,765	21	$19,658
SPECIALTY	27	$18,019	42	$5,345	69	$23,364
SERVICES	51	$21,369	69	$15,478	120	$36,847
WHOLESALE	11	$28,972	26	$8,055	37	$37,027
MISC.	20	$39,800	42	$16,473	62	$56,273
* TOTAL *	164	$231,333	222	$75,880	386	$307,213

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$161,152	12	$8,190	22	$169,342
BLDG. MTL.	15	$71,275	10	$15,229	25	$86,504
GEN. MDSE.	12	$128,346	7	$5,001	19	$133,347
FOOD	12	$69,010			12	$69,010
MOTOR VEH.	39	$48,270	13	$8,854	52	$57,124
APPAREL	18	$29,338	7	$1,327	25	$30,665
HOME FURN.	20	$36,033			20	$36,033
EAT DRINK	32	$88,429	17	$10,417	49	$98,846
SPECIALTY	92	$59,959	49	$3,791	141	$63,750
SERVICES	130	$63,119	84	$25,874	214	$88,993
WHOLESALE	37	$126,469	37	$18,077	74	$144,546
MISC.	53	$75,021	59	$9,207	112	$84,228
* TOTAL *	470	$956,421	295	$105,967	765	$1,062,388

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MARION CLASS	KNOXVILLE* NO. OF BUS.	 COMPUTED TAX	PELLA NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$138,279	5	$63,148	18	$34,038
BLDG. MTL.	10	$26,620	11	$60,228	12	$34,068
GEN. MDSE.	6	$54,387	6	$24,979	5	$10,314
FOOD	8	$35,059	6	$21,059	5	$3,233
MOTOR VEH.	21	$26,086	19	$30,587	19	$10,602
APPAREL	9	$14,745	11	$18,161		
HOME FURN.	12	$13,275	13	$22,270	6	$3,451
EAT DRINK	27	$62,583	16	$47,367	16	$16,581
SPECIALTY	40	$39,723	47	$36,825	59	$5,661
SERVICES	80	$57,617	66	$29,719	99	$20,130
WHOLESALE	19	$12,192	22	$43,656	45	$24,295
MISC.	21	$21,269	33	$26,545	41	$8,713
* TOTAL *	259	$501,835	255	$424,544	325	$171,086

MARION CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	29	$235,465
BLDG. MTL.	33	$120,916
GEN. MDSE.	17	$89,680
FOOD	19	$59,351
MOTOR VEH.	59	$67,275
APPAREL	20	$32,906
HOME FURN.	31	$38,996
EAT DRINK	59	$126,531
SPECIALTY	146	$82,209
SERVICES	245	$107,466
WHOLESALE	86	$80,143
MISC.	95	$56,527
* TOTAL *	839	$1,097,465

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$354,218	20	$15,327	27	$369,545
BLDG. MTL.	22	$116,277	12	$14,360	34	$130,637
GEN. MDSE.	15	$268,774			15	$268,774
FOOD	24	$109,925	8	$5,363	32	$115,288
MOTOR VEH.	51	$80,817	21	$19,197	72	$100,014
APPAREL	34	$66,703			34	$66,703
HOME FURN.	42	$71,638	8	$11,180	50	$82,818
EAT DRINK	73	$178,407	19	$14,438	92	$192,845
SPECIALTY	137	$134,755	62	$8,655	199	$143,410
SERVICES	233	$162,115	104	$44,062	337	$206,177
WHOLESALE	55	$83,501	47	$49,915	102	$133,416
MISC.	69	$209,277	49	$26,031	118	$235,308
* TOTAL *	762	$1,836,407	350	$208,528	1,112	$2,044,935

MILLS CLASS	GLENWOOD* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$83,254	12	$8,503	17	$91,757
BLDG. MTL.			6	$5,386	6	$5,386
GEN. MDSE.						
FOOD	6	$25,211	5	$4,203	11	$29,414
MOTOR VEH.	8	$13,666	16	$8,514	24	$22,180
APPAREL						
HOME FURN.						
EAT DRINK	15	$24,820	13	$11,798	28	$36,618
SPECIALTY	22	$10,698	33	$5,696	55	$16,394
SERVICES	51	$26,581	52	$17,340	103	$43,921
WHOLESALE	8	$7,583	25	$19,351	33	$26,934
MISC.	23	$56,724	37	$13,148	60	$69,872
* TOTAL *	138	$248,537	199	$93,939	337	$342,476

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$23,308	12	$60,657	18	$83,965
BLDG. MTL.	9	$30,960	10	$19,509	19	$50,469
GEN. MDSE.	5	$8,220	5	$2,984	10	$11,204
FOOD	6	$10,629	10	$6,529	16	$17,158
MOTOR VEH.	13	$19,033	17	$13,476	30	$32,509
APPAREL	7	$9,455			7	$9,455
HOME FURN.	7	$7,601	8	$4,139	15	$11,740
EAT DRINK	10	$12,273	18	$16,000	28	$28,273
SPECIALTY	19	$9,551	27	$7,243	46	$16,794
SERVICES	47	$15,611	53	$17,504	100	$33,115
WHOLESALE	13	$27,856	29	$31,633	42	$59,489
MISC.	13	$22,418	32	$21,325	45	$43,743
* TOTAL *	155	$196,915	221	$200,999	376	$397,914

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$39,697	11	$20,254	17	$59,951
BLDG. MTL.	6	$21,841	12	$13,400	18	$35,241
GEN. MDSE.	5	$12,720			5	$12,720
FOOD	5	$11,038	10	$8,876	15	$19,914
MOTOR VEH.	16	$18,258	18	$12,763	34	$31,021
APPAREL	8	$4,981			8	$4,981
HOME FURN.	5	$1,159	9	$3,930	14	$5,089
EAT DRINK	10	$21,742	32	$18,969	42	$40,711
SPECIALTY	23	$15,479	42	$7,861	65	$23,340
SERVICES	42	$16,105	79	$25,032	121	$41,137
WHOLESALE	17	$36,792	41	$59,186	58	$95,978
MISC.	15	$6,978	33	$13,820	48	$20,798
* TOTAL *	158	$206,790	287	$184,091	445	$390,881

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,006			5	$55,006
BLDG. MTL.			5	$507	5	$507
GEN. MDSE.	5	$25,102			5	$25,102
FOOD						
MOTOR VEH.	9	$12,012	7	$4,249	16	$16,261
APPAREL	5	$6,651			5	$6,651
HOME FURN.	8	$9,113			8	$9,113
EAT DRINK	15	$14,255	7	$6,441	22	$20,696
SPECIALTY	30	$15,854	14	$4,711	44	$20,565
SERVICES	55	$21,686	37	$14,275	92	$35,961
WHOLESALE	10	$14,314	12	$6,561	22	$20,875
MISC.	30	$51,874	21	$11,567	51	$63,441
* TOTAL *	172	$225,867	103	$48,311	275	$274,178

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$90,494	7	$11,515	14	$102,009
BLDG. MTL.	10	$15,069	8	$7,960	18	$23,029
GEN. MDSE.	7	$69,401			7	$69,401
FOOD	6	$34,959	5	$5,098	11	$40,057
MOTOR VEH.	20	$28,657	8	$5,619	28	$34,276
APPAREL	9	$15,624			9	$15,624
HOME FURN.	9	$14,252			9	$14,252
EAT DRINK	17	$36,908	14	$8,062	31	$44,970
SPECIALTY	47	$38,589	40	$5,330	87	$43,919
SERVICES	89	$52,634	57	$18,545	146	$71,179
WHOLESALE	23	$62,774	30	$22,666	53	$85,440
MISC.	41	$37,833	39	$30,582	80	$68,415
* TOTAL *	285	$497,194	208	$115,377	493	$612,571

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$256,213				
BLDG. MTL.	15	$85,257	5	$3,781		
GEN. MDSE.	12	$212,432				
FOOD	16	$82,055				
MOTOR VEH.	44	$70,859	6	$11,828	5	$3,282
APPAREL	31	$47,871				
HOME FURN.	30	$56,443			5	$6,472
EAT DRINK	71	$152,371	8	$6,017	7	$5,571
SPECIALTY	137	$142,319	14	$5,854	16	$5,620
SERVICES	195	$152,450	36	$13,667	21	$5,006
WHOLESALE	36	$50,127	8	$23,854	13	$16,227
MISC.	81	$61,181	25	$51,352	27	$241,861
* TOTAL *	678	$1,369,578	102	$116,353	94	$284,039

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$3,574	15	$259,787
BLDG. MTL.	10	$11,899	30	$100,937
GEN. MDSE.	5	$4,436	17	$216,868
FOOD			16	$82,055
MOTOR VEH.	12	$11,360	67	$97,329
APPAREL			31	$47,871
HOME FURN.			35	$62,915
EAT DRINK	12	$10,711	98	$174,670
SPECIALTY	61	$3,684	228	$157,477
SERVICES	55	$7,834	307	$178,957
WHOLESALE	37	$58,650	94	$148,858
MISC.	60	$56,644	193	$411,038
* TOTAL *	257	$168,792	1,131	$1,938,762

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$59,160	13	$45,336	19	$104,496
BLDG. MTL.	10	$28,563	19	$16,465	29	$45,028
GEN. MDSE.			6	$4,408	6	$4,408
FOOD	5	$18,151	12	$11,177	17	$29,328
MOTOR VEH.	15	$17,380	30	$17,188	45	$34,568
APPAREL			10	$3,170	10	$3,170
HOME FURN.	11	$9,084	7	$5,982	18	$15,066
EAT DRINK	15	$32,023	35	$35,849	50	$67,872
SPECIALTY	36	$44,461	76	$17,252	112	$61,713
SERVICES	77	$22,301	146	$50,988	223	$73,289
WHOLESALE	26	$72,229	56	$41,664	82	$113,893
MISC.	29	$79,007	57	$20,538	86	$99,545
* TOTAL *	230	$382,359	467	$270,017	697	$652,376

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$51,986	7	$1,854	12	$53,840
BLDG. MTL.	7	$12,108	7	$7,114	14	$19,222
GEN. MDSE.						
FOOD			5	$2,887	5	$2,887
MOTOR VEH.	8	$6,893	9	$3,264	17	$10,157
APPAREL	8	$10,988			8	$10,988
HOME FURN.	6	$3,359			6	$3,359
EAT DRINK	13	$13,897	11	$8,349	24	$22,246
SPECIALTY	18	$25,218	26	$7,495	44	$32,713
SERVICES	35	$16,643	43	$5,849	78	$22,492
WHOLESALE	11	$15,079	26	$30,727	37	$45,806
MISC.	25	$13,649	30	$10,465	55	$24,114
* TOTAL *	136	$169,820	164	$78,004	300	$247,824

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$3,687
BLDG. MTL.	7	$13,102	12	$28,278	5	$10,918
GEN. MDSE.	6	$25,493				
FOOD			7	$13,743		
MOTOR VEH.	15	$14,344	18	$19,830	14	$5,996
APPAREL	9	$13,325	17	$23,965		
HOME FURN.	8	$14,521	8	$22,810	8	$1,213
EAT DRINK	22	$34,658	12	$16,315	6	$3,873
SPECIALTY	32	$32,042	57	$40,056	28	$2,330
SERVICES	71	$33,350	91	$37,879	50	$8,554
WHOLESALE	21	$57,832	21	$39,796	18	$26,825
MISC.	24	$83,157	53	$154,060	43	$13,055
* TOTAL *	215	$321,824	296	$396,732	182	$76,451

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$3,687
BLDG. MTL.	24	$52,298
GEN. MDSE.	6	$25,493
FOOD	7	$13,743
MOTOR VEH.	47	$40,170
APPAREL	26	$37,290
HOME FURN.	24	$38,544
EAT DRINK	40	$54,846
SPECIALTY	117	$74,428
SERVICES	212	$79,783
WHOLESALE	60	$124,453
MISC.	120	$250,272
* TOTAL *	693	$795,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$18,691	12	$18,691
BLDG. MTL.	6	$18,823	9	$24,828	15	$43,651
GEN. MDSE.	5	$19,387			5	$19,387
FOOD			7	$4,721	7	$4,721
MOTOR VEH.	16	$14,931	13	$10,554	29	$25,485
APPAREL	6	$8,105			6	$8,105
HOME FURN.	5	$2,986			5	$2,986
EAT DRINK	12	$11,351	26	$22,023	38	$33,374
SPECIALTY	21	$12,544	36	$6,573	57	$19,117
SERVICES	52	$28,504	77	$18,048	129	$46,552
WHOLESALE	22	$35,110	27	$52,728	49	$87,838
MISC.	26	$61,667	48	$12,195	74	$73,862
* TOTAL *	171	$213,408	255	$170,361	426	$383,769

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$102,950	13	$25,879	18	$128,829
BLDG. MTL.	10	$23,984	17	$47,632	27	$71,616
GEN. MDSE.	6	$60,498	7	$6,018	13	$66,516
FOOD	5	$36,220	11	$7,920	16	$44,140
MOTOR VEH.	15	$20,373	34	$39,627	49	$60,000
APPAREL	17	$27,188	7	$6,805	24	$33,993
HOME FURN.	12	$12,231	10	$7,729	22	$19,960
EAT DRINK	29	$71,646	40	$30,715	69	$102,361
SPECIALTY	56	$39,814	65	$19,216	121	$59,030
SERVICES	89	$60,113	146	$40,197	235	$100,310
WHOLESALE	35	$70,365	49	$45,983	84	$116,348
MISC.	35	$15,719	54	$14,460	89	$30,179
* TOTAL *	314	$541,101	453	$292,181	767	$833,282

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$84,296
BLDG. MTL.	18	$47,724
GEN. MDSE.	9	$11,107
FOOD	10	$21,018
MOTOR VEH.	37	$26,480
APPAREL	12	$7,303
HOME FURN.	17	$13,831
EAT DRINK	35	$29,279
SPECIALTY	67	$18,844
SERVICES	132	$33,023
WHOLESALE	51	$63,799
MISC.	58	$47,518
* TOTAL *	468	$404,222

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$3,873,047	6	$21,715		
BLDG. MTL.	128	$1,436,205	13	$99,733		
GEN. MDSE.	74	$2,185,833	16	$521,674		
FOOD	137	$883,124	19	$115,353	8	$58,441
MOTOR VEH.	359	$1,066,099	23	$39,201	6	$10,138
APPAREL	192	$631,858	69	$308,188		
HOME FURN.	232	$782,575	42	$81,501		
EAT DRINK	534	$1,582,416	61	$319,488	7	$6,111
SPECIALTY	1,209	$1,477,666	205	$266,866	16	$46,768
SERVICES	1,849	$3,130,651	178	$266,154	48	$36,758
WHOLESALE	571	$3,191,540	56	$221,782	60	$54,903
MISC.	632	$1,753,451	64	$156,950	10	$22,664
* TOTAL *	5,972	$21,994,465	752	$2,478,605	23	$18,687

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	JOHNSTON NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$151,078		
BLDG. MTL.			12	$84,304		
GEN. MDSE.			5	$29,274		
FOOD	5	$32,961	18	$69,560		
MOTOR VEH.	7	$29,575	24	$59,083		
APPAREL	7	$3,453	14	$12,591		
HOME FURN.	7	$1,272	13	$7,286		
EAT DRINK	12	$80,961	27	$84,463	6	$8,174
SPECIALTY	35	$13,153	86	$80,054	16	$4,423
SERVICES	45	$252,504	117	$81,965	17	$7,257
WHOLESALE	11	$18,751	32	$60,978		
MISC.	32	$38,057	40	$27,208	29	$56,269
* TOTAL *	161	$470,687	394	$747,844	68	$76,123

POLK CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$21,644	82	$4,067,484
BLDG. MTL.	12	$47,171	165	$1,667,413
GEN. MDSE.	7	$13,457	102	$2,810,238
FOOD	12	$48,558	199	$1,207,997
MOTOR VEH.	28	$17,644	447	$1,221,740
APPAREL	5	$1,330	287	$957,420
HOME FURN.	11	$5,184	312	$823,929
EAT DRINK	29	$91,867	685	$2,214,137
SPECIALTY	71	$28,180	1,670	$1,907,100
SERVICES	131	$75,652	2,397	$3,869,086
WHOLESALE	35	$82,905	715	$3,598,620
MISC.	174	$190,058	976	$2,191,131
* TOTAL *	512	$574,101	8,037	$26,596,295

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$523,545			34	$177,856
BLDG. MTL.	19	$45,890			27	$52,929
GEN. MDSE.	15	$327,320			6	$60,172
FOOD	33	$220,448			21	$18,903
MOTOR VEH.	92	$218,274	7	$11,723	64	$81,206
APPAREL	28	$57,052			12	$6,681
HOME FURN.	36	$169,672			15	$13,198
EAT DRINK	126	$390,222	8	$11,087	54	$80,283
SPECIALTY	214	$216,728	6	$1,044	125	$26,286
SERVICES	348	$295,685	18	$3,411	231	$95,766
WHOLESALE	82	$90,605	6	$4,302	67	$140,404
MISC.	101	$68,077	8	$19,175	74	$105,144
* TOTAL *	1,106	$2,623,518	53	$50,742	730	$858,828

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$701,401
BLDG. MTL.	46	$98,819
GEN. MDSE.	21	$387,492
FOOD	54	$239,351
MOTOR VEH.	163	$311,203
APPAREL	40	$63,733
HOME FURN.	51	$182,870
EAT DRINK	188	$481,592
SPECIALTY	345	$244,058
SERVICES	597	$394,862
WHOLESALE	155	$235,311
MISC.	183	$192,396
* TOTAL *	1,889	$3,533,088

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

POWESHIEK CLASS	GRINNELL NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$226,941	17	$70,381	22	$297,322
BLDG. MTL.	7	$25,762	10	$27,782	17	$53,544
GEN. MDSE.	7	$56,777	5	$5,565	12	$62,342
FOOD	10	$46,904	8	$9,002	18	$55,906
MOTOR VEH.	23	$21,588	31	$45,399	54	$66,987
APPAREL	15	$18,489			15	$18,489
HOME FURN.	8	$12,445	7	$6,921	15	$19,366
EAT DRINK	18	$40,666	24	$32,472	42	$73,138
SPECIALTY	42	$34,292	54	$9,124	96	$43,416
SERVICES	81	$36,474	105	$39,358	186	$75,832
WHOLESALE	28	$55,151	43	$147,302	71	$202,453
MISC.	25	$21,255	52	$15,564	77	$36,819
* TOTAL *	269	$596,744	356	$408,870	625	$1,005,614

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$50,087
BLDG. MTL.	7	$10,878
GEN. MDSE.	6	$11,511
FOOD	5	$8,550
MOTOR VEH.	24	$21,610
APPAREL		
HOME FURN.	5	$2,984
EAT DRINK	12	$10,323
SPECIALTY	31	$6,898
SERVICES	81	$17,992
WHOLESALE	19	$11,579
MISC.	26	$12,818
* TOTAL *	230	$165,630

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$34,588	22	$28,604	27	$63,192
BLDG. MTL.			18	$49,661	18	$49,661
GEN. MDSE.			10	$7,071	10	$7,071
FOOD			10	$8,759	10	$8,759
MOTOR VEH.	14	$15,089	28	$26,616	42	$41,705
APPAREL	7	$9,685			7	$9,685
HOME FURN.	6	$4,116			6	$4,116
EAT DRINK	8	$7,768	27	$29,583	35	$37,351
SPECIALTY	19	$10,490	58	$17,234	77	$27,724
SERVICES	40	$13,361	109	$40,242	149	$53,603
WHOLESALE	13	$27,785	52	$71,740	65	$99,525
MISC.	27	$39,964	72	$39,446	99	$79,410
* TOTAL *	139	$162,846	406	$318,956	545	$481,802

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$1,102,724	7	$203,863		
BLDG. MTL.	52	$343,974	11	$94,503		
GEN. MDSE.	33	$890,139	10	$304,807		
FOOD	72	$296,206	19	$83,902		
MOTOR VEH.	137	$298,674	34	$63,368	6	$3,035
APPAREL	99	$277,089	17	$30,617		
HOME FURN.	100	$333,660	20	$43,437		
EAT DRINK	255	$765,152	55	$239,126	5	$8,001
SPECIALTY	481	$674,978	125	$115,419	23	$4,096
SERVICES	710	$731,212	179	$380,927	26	$2,909
WHOLESALE	205	$846,015	54	$245,426		
MISC.	280	$745,012	56	$33,456	20	$15,210
* TOTAL *	2,442	$7,304,235	587	$1,838,851	80	$33,251

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$19,774	47	$1,326,361
BLDG. MTL.			17	$16,048	80	$454,525
GEN. MDSE.			10	$12,415	53	$1,207,361
FOOD	5	$14,952	10	$15,150	106	$410,210
MOTOR VEH.			29	$79,048	206	$444,125
APPAREL			6	$1,999	122	$309,705
HOME FURN.			10	$11,260	130	$388,357
EAT DRINK	10	$11,247	43	$79,820	368	$1,103,946
SPECIALTY	27	$12,043	110	$28,710	766	$835,246
SERVICES	35	$23,926	156	$75,079	1,106	$1,214,053
WHOLESALE	17	$86,760	49	$84,310	325	$1,262,511
MISC.	24	$52,813	121	$116,829	501	$963,320
* TOTAL *	118	$202,341	583	$540,442	3,810	$9,919,720

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$88,497	15	$9,371	20	$97,868
BLDG. MTL.	12	$15,001	12	$15,947	24	$30,948
GEN. MDSE.	8	$32,459			8	$32,459
FOOD	5	$30,533	7	$2,709	12	$33,242
MOTOR VEH.	18	$31,709	22	$10,522	40	$42,231
APPAREL	10	$16,262			10	$16,262
HOME FURN.	12	$17,505	8	$3,437	20	$20,942
EAT DRINK	17	$34,672	26	$17,721	43	$52,393
SPECIALTY	47	$34,016	36	$9,359	83	$43,375
SERVICES	73	$38,051	94	$14,503	167	$52,554
WHOLESALE	24	$52,744	41	$36,851	65	$89,595
MISC.	26	$26,160	55	$16,071	81	$42,231
* TOTAL *	257	$417,609	316	$136,491	573	$554,100

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					6	$66,221
BLDG. MTL.	5	$11,643	8	$20,729	7	$16,334
GEN. MDSE.						
FOOD	5	$5,431				
MOTOR VEH.	8	$4,499	10	$31,854	7	$11,884
APPAREL	5	$6,703	6	$10,709	5	$8,185
HOME FURN.	5	$3,605	15	$17,286	6	$4,869
EAT DRINK	12	$11,809	6	$8,227	6	$7,122
SPECIALTY	15	$6,353	28	$16,166	20	$7,773
SERVICES	38	$12,495	46	$9,921	41	$22,632
WHOLESALE	12	$23,136	15	$46,930	14	$30,145
MISC.	15	$23,266	29	$78,253	21	$24,966
* TOTAL *	120	$108,940	163	$240,075	133	$200,131

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$25,198	23	$91,419
BLDG. MTL.	14	$49,655	13	$11,411	47	$109,772
GEN. MDSE.			6	$4,097	6	$4,097
FOOD			12	$4,808	17	$10,239
MOTOR VEH.	12	$28,586	24	$34,312	61	$111,135
APPAREL	5	$5,485			21	$31,082
HOME FURN.	11	$12,568	14	$10,836	51	$49,164
EAT DRINK	10	$22,177	22	$17,836	56	$67,171
SPECIALTY	33	$27,193	77	$9,321	173	$66,806
SERVICES	58	$15,858	137	$34,254	320	$95,160
WHOLESALE	21	$60,698	73	$90,009	135	$250,918
MISC.	47	$75,216	76	$57,084	188	$258,785
* TOTAL *	211	$297,436	471	$299,166	1,098	$1,145,748

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

STORY CLASS	AMES NO. OF BUS.	AMES COMPUTED TAX	NEVADA* NO. OF BUS.	NEVADA* COMPUTED TAX	STORY CITY NO. OF BUS.	STORY CITY COMPUTED TAX
UTILITIES	8	$293,821	5	$102,690		
BLDG. MTL.	18	$122,318	6	$28,368	5	$14,032
GEN. MDSE.	24	$447,588				
FOOD	24	$135,193	7	$19,005		
MOTOR VEH.	44	$93,982	11	$17,595	8	$11,860
APPAREL	48	$129,857			5	$2,953
HOME FURN.	41	$110,608	6	$6,919		
EAT DRINK	94	$339,946	11	$18,385	9	$18,583
SPECIALTY	228	$262,187	32	$14,748	21	$10,787
SERVICES	254	$410,644	63	$30,821	32	$12,683
WHOLESALE	63	$89,743	23	$62,593	8	$26,599
MISC.	96	$112,221	30	$29,564	24	$44,236
* TOTAL *	942	$2,548,108	194	$330,688	112	$141,733

STORY CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	18	$25,432	31	$421,943
BLDG. MTL.	19	$19,406	48	$184,124
GEN. MDSE.	11	$11,480	35	$459,068
FOOD	14	$9,537	45	$163,735
MOTOR VEH.	23	$17,744	86	$141,181
APPAREL			53	$132,810
HOME FURN.	10	$17,265	57	$134,792
EAT DRINK	38	$24,952	152	$401,866
SPECIALTY	98	$37,675	379	$325,397
SERVICES	129	$31,706	478	$485,854
WHOLESALE	60	$49,722	154	$228,657
MISC.	89	$29,033	239	$215,054
* TOTAL *	509	$273,952	1,757	$3,294,481

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$119,136	16	$119,136
BLDG. MTL.			21	$34,720	21	$34,720
GEN. MDSE.	5	$8,561	9	$32,051	14	$40,612
FOOD			14	$27,865	14	$27,865
MOTOR VEH.	8	$13,048	37	$27,570	45	$40,618
APPAREL	5	$3,685	9	$7,351	14	$11,036
HOME FURN.	5	$8,967	16	$10,387	21	$19,354
EAT DRINK	11	$11,356	44	$49,955	55	$61,311
SPECIALTY	18	$9,397	70	$23,945	88	$33,342
SERVICES	38	$9,433	162	$38,773	200	$48,206
WHOLESALE	11	$44,803	65	$88,579	76	$133,382
MISC.	25	$56,435	59	$14,277	84	$70,712
* TOTAL *	126	$165,685	522	$474,609	648	$640,294

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$25,424
BLDG. MTL.	17	$15,508
GEN. MDSE.	7	$9,794
FOOD	7	$11,457
MOTOR VEH.	16	$9,266
APPAREL	7	$5,063
HOME FURN.	5	$597
EAT DRINK	24	$17,516
SPECIALTY	48	$10,022
SERVICES	90	$19,867
WHOLESALE	35	$30,686
MISC.	37	$5,968
* TOTAL *	313	$161,168

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$77,559	8	$14,065	14	$91,624
BLDG. MTL.	5	$16,803			5	$16,803
GEN. MDSE.	8	$81,530			8	$81,530
FOOD	7	$56,600			7	$56,600
MOTOR VEH.	24	$37,304	11	$5,919	35	$43,223
APPAREL	10	$12,234			10	$12,234
HOME FURN.	14	$17,603			14	$17,603
EAT DRINK	24	$58,002	8	$5,054	32	$63,056
SPECIALTY	59	$52,464	35	$2,384	94	$54,848
SERVICES	106	$48,689	38	$7,460	144	$56,149
WHOLESALE	12	$31,724	15	$6,952	27	$38,676
MISC.	36	$26,469	30	$14,378	66	$40,847
* TOTAL *	311	$516,981	145	$56,212	456	$573,193

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$15,039
BLDG. MTL.	9	$16,279
GEN. MDSE.	12	$6,379
FOOD	11	$9,729
MOTOR VEH.	30	$8,863
APPAREL		
HOME FURN.	10	$6,751
EAT DRINK	24	$14,508
SPECIALTY	50	$7,397
SERVICES	114	$17,694
WHOLESALE	39	$18,670
MISC.	46	$37,524
* TOTAL *	364	$158,833

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$246,392	15	$11,328	24	$257,720
BLDG. MTL.	19	$133,436	13	$11,938	32	$145,374
GEN. MDSE.	15	$250,328			15	$250,328
FOOD	19	$97,478	7	$4,422	26	$101,900
MOTOR VEH.	63	$90,780	29	$19,591	92	$110,371
APPAREL	28	$39,726			28	$39,726
HOME FURN.	43	$73,522	5	$71	48	$73,593
EAT DRINK	71	$150,997	20	$17,824	91	$168,821
SPECIALTY	158	$131,851	59	$5,400	217	$137,251
SERVICES	263	$159,751	101	$23,033	364	$182,784
WHOLESALE	49	$110,169	27	$25,267	76	$135,436
MISC.	71	$61,529	50	$13,182	121	$74,711
* TOTAL *	808	$1,545,959	326	$132,056	1,134	$1,678,015

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$21,947				
GEN. MDSE.	8	$65,156				
FOOD	9	$48,473				
MOTOR VEH.	26	$56,304	7	$17,192		
APPAREL	9	$10,284				
HOME FURN.	10	$10,349				
EAT DRINK	26	$68,652	5	$4,405		
SPECIALTY	75	$30,200	14	$2,380	21	$4,674
SERVICES	109	$45,037	35	$6,655	32	$7,597
WHOLESALE	24	$37,260				
MISC.	32	$104,024	27	$38,185	22	$40,955
* TOTAL *	334	$497,686	88	$68,817	75	$53,226

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$10,674	13	$10,674
BLDG. MTL.	9	$23,128	15	$45,075
GEN. MDSE.			8	$65,156
FOOD	8	$7,677	17	$56,150
MOTOR VEH.	20	$15,190	53	$88,686
APPAREL			9	$10,284
HOME FURN.	8	$1,583	18	$11,932
EAT DRINK	16	$9,529	47	$82,586
SPECIALTY	56	$5,219	166	$42,473
SERVICES	102	$33,834	278	$93,123
WHOLESALE	33	$24,215	57	$61,475
MISC.	61	$39,735	142	$222,899
* TOTAL *	326	$170,784	823	$790,513

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$34,510	18	$34,510
BLDG. MTL.	12	$34,543	13	$33,398	25	$67,941
GEN. MDSE.	8	$55,244	9	$12,376	17	$67,620
FOOD	9	$39,571	13	$11,329	22	$50,900
MOTOR VEH.	22	$17,661	21	$21,945	43	$39,606
APPAREL	13	$30,588			13	$30,588
HOME FURN.	16	$19,416	13	$6,854	29	$26,270
EAT DRINK	24	$39,973	30	$31,103	54	$71,076
SPECIALTY	62	$32,568	68	$22,203	130	$54,771
SERVICES	86	$62,747	144	$45,318	230	$108,065
WHOLESALE	34	$118,976	54	$73,196	88	$192,172
MISC.	42	$104,346	81	$46,526	123	$150,872
* TOTAL *	328	$555,633	464	$338,758	792	$894,391

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$32,130
BLDG. MTL.	15	$22,848
GEN. MDSE.	5	$6,027
FOOD	8	$14,145
MOTOR VEH.	27	$21,933
APPAREL	5	$5,381
HOME FURN.		
EAT DRINK	23	$19,202
SPECIALTY	57	$11,898
SERVICES	101	$19,027
WHOLESALE	39	$23,506
MISC.	42	$8,520
* TOTAL *	338	$184,617

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$345,136	31	$46,378	38	$391,514
BLDG. MTL.	21	$150,817	20	$23,857	41	$174,674
GEN. MDSE.	17	$396,304	7	$7,659	24	$403,963
FOOD	14	$92,851	22	$12,259	36	$105,110
MOTOR VEH.	54	$116,677	26	$31,257	80	$147,934
APPAREL	46	$97,777			46	$97,777
HOME FURN.	34	$62,306	16	$4,646	50	$66,952
EAT DRINK	101	$229,800	26	$35,924	127	$265,724
SPECIALTY	145	$142,264	62	$14,724	207	$156,988
SERVICES	286	$199,131	142	$40,566	428	$239,697
WHOLESALE	80	$249,989	59	$74,487	139	$324,476
MISC.	88	$111,515	88	$73,510	176	$185,025
* TOTAL *	893	$2,194,567	499	$365,267	1,392	$2,559,834

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$50,292	10	$50,292
BLDG. MTL.	6	$11,025	10	$21,705	16	$32,730
GEN. MDSE.			6	$27,172	6	$27,172
FOOD	9	$16,928	8	$10,925	17	$27,853
MOTOR VEH.	11	$13,869	17	$13,577	28	$27,446
APPAREL						
HOME FURN.	9	$8,617	11	$10,766	20	$19,383
EAT DRINK	7	$12,769	23	$29,334	30	$42,103
SPECIALTY	25	$8,826	51	$26,204	76	$35,030
SERVICES	40	$22,467	96	$48,860	136	$71,327
WHOLESALE	11	$8,787	38	$44,151	49	$52,938
MISC.	19	$41,055	52	$45,141	71	$86,196
* TOTAL *	137	$144,343	322	$328,127	459	$472,470

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$25,144	18	$25,144
BLDG. MTL.	10	$27,920	15	$31,476	25	$59,396
GEN. MDSE.			6	$3,462	6	$3,462
FOOD	9	$31,553	15	$10,868	24	$42,421
MOTOR VEH.	21	$28,226	23	$19,259	44	$47,485
APPAREL	16	$33,145			16	$33,145
HOME FURN.	13	$15,636	6	$9,484	19	$25,120
EAT DRINK	33	$57,115	29	$24,121	62	$81,236
SPECIALTY	60	$54,241	46	$6,616	106	$60,857
SERVICES	83	$64,361	114	$32,836	197	$97,197
WHOLESALE	18	$49,866	37	$61,974	55	$111,840
MISC.	45	$167,302	50	$27,650	95	$194,952
* TOTAL *	308	$529,365	359	$252,890	667	$782,255

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$730,818	25	$110,840	44	$841,658
BLDG. MTL.	49	$341,254	24	$22,578	73	$363,832
GEN. MDSE.	24	$758,205	8	$11,324	32	$769,529
FOOD	57	$352,697	18	$7,842	75	$360,539
MOTOR VEH.	130	$261,511	39	$43,028	169	$304,539
APPAREL	93	$362,067	6	$468	99	$362,535
HOME FURN.	75	$178,950	11	$7,044	86	$185,994
EAT DRINK	198	$484,570	41	$38,892	239	$523,462
SPECIALTY	346	$407,552	82	$13,199	428	$420,751
SERVICES	604	$595,636	155	$35,985	759	$631,621
WHOLESALE	204	$727,069	49	$25,887	253	$752,956
MISC.	202	$408,016	96	$23,845	298	$431,861
* TOTAL *	2,001	$5,608,345	554	$340,932	2,555	$5,949,277

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$34,289
BLDG. MTL.	17	$22,435
GEN. MDSE.	5	$3,421
FOOD	7	$13,171
MOTOR VEH.	15	$7,528
APPAREL	6	$2,433
HOME FURN.	8	$6,317
EAT DRINK	26	$20,334
SPECIALTY	48	$10,973
SERVICES	69	$19,663
WHOLESALE	33	$44,450
MISC.	39	$17,510
* TOTAL *	286	$202,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1984

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,006			5	$37,270
BLDG. MTL.	9	$14,144	7	$16,187		
GEN. MDSE.						
FOOD						
MOTOR VEH.	13	$12,254	13	$19,138	9	$8,768
APPAREL	5	$5,113	5	$5,519		
HOME FURN.			7	$7,380	6	$9,217
EAT DRINK	13	$15,654	12	$12,300	9	$24,719
SPECIALTY	26	$10,846	22	$8,582	17	$14,967
SERVICES	54	$37,161	40	$50,485	46	$13,529
WHOLESALE	16	$35,596	9	$21,479	14	$47,835
MISC.	21	$25,308	28	$41,246	23	$63,627
* TOTAL *	162	$189,082	143	$182,316	129	$219,932

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$7,302	20	$77,578
BLDG. MTL.	7	$16,194	23	$46,525
GEN. MDSE.				
FOOD				
MOTOR VEH.	12	$7,734	47	$47,894
APPAREL			10	$10,632
HOME FURN.			13	$16,597
EAT DRINK	11	$5,375	45	$58,048
SPECIALTY	31	$5,800	96	$40,195
SERVICES	56	$13,979	196	$115,154
WHOLESALE	28	$20,148	67	$125,058
MISC.	39	$25,731	111	$155,912
* TOTAL *	194	$102,263	628	$653,593
LATE FILERS	6,652	$2,203,660		
* GRAND TOTAL *	93,067	$146,656,063		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	49	$2,427,948	$59,718	.04%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	731	$127,106,036	$5,084,244	3.47%
ELECTRIC AND GAS UTILITIES	605	$393,423,109	$15,736,714	10.73%
WATER AND SANITATION UTILITIES	630	$30,150,768	$1,205,772	.82%
TRANSPORTATION COMPANIES	369	$8,465,218	$338,554	.23%
* GROUP TOTALS *	2,335	$559,145,131	$22,365,284	15.25%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,037	$162,382,165	$6,494,486	4.43%
PAINT AND GLASS STORES	240	$14,010,996	$560,443	.38%
HARDWARE STORES	847	$49,665,713	$1,986,277	1.35%
GARDEN SUPPLY STORES	461	$9,515,170	$380,610	.26%
MOBILE HOME DEALERS	57	$372,169	$14,887	.01%
* GROUP TOTALS *	2,642	$235,946,213	$9,436,703	6.43%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	324	$230,818,964	$9,232,746	6.30%
VARIETY STORES	336	$104,629,456	$4,185,095	2.85%
MISCELLANEOUS GENERAL MERCHANDISE STORES	851	$55,631,009	$2,225,214	1.52%
* GROUP TOTALS *	1,511	$391,079,429	$15,643,055	10.67%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,533	$179,523,701	$7,180,894	4.90%
MEAT AND FISH MARKETS	49	$101,225	$4,036	.00%
FRUIT AND VEGETABLE MARKETS	22	$104,026	$4,162	.00%
CONFECTIONERY STORES	137	$2,524,891	$100,585	.07%
DAIRY PRODUCT STORES	74	$1,550,029	$61,878	.04%
BAKERIES	128	$1,477,041	$59,077	.04%
MISCELLANEOUS FOOD STORES	290	$1,731,766	$69,238	.05%
* GROUP TOTALS *	2,233	$187,312,739	$7,479,870	5.10%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	913	$50,232,651	$2,009,311	1.37%
AUTOMOTIVE PARTS	1,217	$65,733,603	$2,629,336	1.79%
GAS STATIONS	2,957	$76,909,037	$3,076,160	2.10%
RECREATIONAL VEHICLES	557	$16,118,029	$644,699	.44%
* GROUP TOTALS *	5,644	$208,993,320	$8,359,506	5.70%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	220	$14,708,222	$588,096	.40%
WOMEN'S APPAREL STORES	825	$42,890,911	$1,715,587	1.17%
FAMILY AND CHILDREN'S APPAREL STORES	493	$25,808,044	$1,031,949	.70%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	511	$27,134,424	$1,084,864	.74%
OTHER APPAREL STORES	311	$8,654,676	$346,066	.24%
* GROUP TOTALS *	2,360	$119,196,277	$4,766,562	3.25%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	729	$47,822,751	$1,912,629	1.30%
HOME FURNISHING STORES	595	$17,484,512	$699,316	.48%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,580	$54,746,281	$2,188,913	1.49%
* GROUP TOTALS *	2,904	$120,053,544	$4,800,858	3.27%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,516	$296,983,126	$11,874,130	8.10%
DRINKING PLACES	2,427	$58,699,583	$2,345,250	1.60%
* GROUP TOTALS *	6,943	$355,682,709	$14,219,380	9.70%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	725	$47,773,083	$1,910,366	1.30%
LIQUOR STORES	222	$19,587,071	$783,477	.53%
USED MERCHANDISE STORES	1,851	$11,568,067	$462,682	.32%
SPORTING GOODS STORES	1,576	$21,112,549	$844,034	.58%
BOOKS AND STATIONERY STORES	499	$14,105,266	$564,035	.38%
JEWELRY STORES	599	$20,828,751	$833,047	.57%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,864	$7,555,435	$302,176	.21%
GIFT AND NOVELTY SHOPS	816	$12,350,603	$493,603	.34%
MAIL ORDER STORES	240	$6,825,362	$273,012	.19%
VENDING MACHINES	266	$11,631,092	$464,964	.32%
DIRECT SELLING	1,792	$10,738,996	$429,587	.29%
FUEL AND ICE DEALERS	359	$10,708,967	$428,343	.29%
FLORISTS	651	$9,204,426	$368,111	.25%
OTHER SPECIALTY SHOPS	3,773	$60,625,378	$2,423,880	1.65%
* GROUP TOTALS *	15,233	$264,615,039	$10,581,317	7.22%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	896	$15,405,547	$616,169	.42%
HOTELS AND OTHER LODGING PLACES	781	$66,230,602	$2,649,208	1.81%
LAUNDRY AND CLEANING	1,049	$19,020,809	$760,478	.52%
PHOTOGRAPHIC STUDIOS	697	$8,461,735	$338,319	.23%
BEAUTY SHOPS	4,770	$25,417,167	$1,016,361	.69%
BARBER SHOPS	1,126	$5,048,188	$201,809	.14%
SHOE REPAIR SHOPS	152	$886,982	$35,488	.02%
FUNERAL HOMES	441	$10,822,021	$404,574	.28%
OTHER PERSONAL SERVICES	589	$3,498,188	$139,824	.10%
BUILDING MAINTENANCE	166	$2,226,483	$89,055	.06%
EMPLOYMENT AGENCIES	60	$1,787,922	$71,514	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,608	$48,977,090	$1,958,935	1.34%
AUTOMOBILE RENTAL AND STORAGE	118	$5,881,111	$235,241	.16%
AUTOMOBILE REPAIR AND SERVICES	4,484	$68,798,840	$2,751,424	1.88%
ELECTRICAL REPAIR	1,051	$16,301,049	$651,918	.44%
WATCH, JEWELRY REPAIR	55	$266,784	$10,671	.01%
FURNITURE REPAIR	860	$2,246,902	$89,861	.06%
MISCELLANEOUS REPAIR	3,321	$41,201,706	$1,647,948	1.12%
MOTION PICTURE THEATRES	203	$10,580,623	$423,134	.29%
AMUSEMENT PARKS AND SERVICES	1,975	$44,062,504	$1,762,211	1.20%
EDUCATION INSTITUTIONS	271	$7,078,107	$283,106	.19%
OTHER SERVICES	985	$28,548,028	$1,141,829	.78%
* GROUP TOTALS *	25,658	$432,748,388	$17,279,077	11.78%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	368	$16,179,489	$647,191	.44%
FURNITURE AND HOME FURNISHINGS	38	$1,059,334	$42,374	.03%
CONSTRUCTION MATERIALS	1,605	$135,296,007	$5,411,209	3.69%
FARM AND CONSTRUCTION MACHINERY	3,092	$231,002,928	$9,239,497	6.30%
MISCELLANEOUS DURABLE GOODS	323	$13,146,266	$525,846	.36%
APPAREL, PIECE GOODS	34	$1,566,891	$62,676	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	269	$8,204,692	$328,181	.22%
MISCELLANEOUS NONDURABLE GOODS	2,700	$70,989,077	$2,839,335	1.94%
* GROUP TOTALS *	8,429	$477,444,684	$19,096,309	13.02%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	673	$7,335,524	$293,400	.20%
MINING	92	$11,117,948	$444,718	.30%
GENERAL CONTRACTORS	1,251	$26,516,966	$1,060,681	.72%
PLUMBING AND HEATING CONTRACTORS	1,580	$35,520,788	$1,418,936	.97%
PAINTING CONTRACTORS	706	$4,993,180	$199,722	.14%
ELECTRICAL CONTRACTORS	1,164	$22,671,172	$906,831	.62%
CARPENTRY CONTRACTORS	795	$6,821,122	$272,841	.19%
OTHER SPECIAL TRADE CONTRACTORS	1,036	$24,024,216	$960,936	.66%
FOOD MANUFACTURERS	187	$2,795,571	$111,744	.08%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,783,353	$71,337	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	221	$7,776,010	$311,038	.21%
PUBLISHERS OF BOOKS AND NEWSPAPERS	214	$2,854,809	$114,193	.08%
COMMERCIAL PRINTERS	609	$22,845,998	$913,761	.62%
NONMETALLIC PRODUCT MANUFACTURERS	303	$23,057,349	$922,296	.63%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	658	$45,548,272	$1,821,928	1.24%
MISCELLANEOUS MANUFACTURERS	166	$4,813,505	$192,540	.13%
TEMPORARY RETAILERS	776	$8,694,731	$347,862	.24%
* GROUP TOTALS *	10,474	$259,170,514	$10,364,764	7.07%
* LATE FILERS *	6,652	$55,100,972	$2,203,660	1.50%
** GRAND TOTAL **	93,067	$3,668,616,907	$146,656,063	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1984

#	COUNTY	UNITS	AMOUNT	#	COUNTY	UNITS	AMOUNT
01	ADAIR	498	68,252.14	52	JOHNSON	4,712	774,284.76
02	ADAMS	419	33,058.84	53	JONES	1,212	150,667.13
03	ALLAMAKEE	897	114,709.26	54	KEOKUK	877	113,255.22
04	APPANOOSE	1,003	88,202.64	55	KOSSUTH	1,152	163,792.93
05	AUDUBON	427	57,199.52	56	LEE	2,824	357,656.18
06	BENTON	1,369	162,842.73	57	LINN	11,788	1,772,245.68
07	BLACK HAWK	8,546	1,102,709.69	58	LOUISA	828	93,395.48
08	BOONE	1,807	226,261.30	59	LUCAS	682	74,374.23
09	BREMER	1,549	198,084.50	60	LYON	618	77,385.90
10	BUCHANAN	1,351	169,541.04	61	MADISON	820	96,085.82
11	BUENA VISTA	1,297	180,308.46	62	MAHASKA	1,496	183,493.76
12	BUTLER	1,039	117,284.23	63	MARION	1,884	251,339.50
13	CALHOUN	716	96,407.55	64	MARSHALL	2,921	383,129.53
14	CARROLL	1,345	205,885.83	65	MILLS	876	102,558.95
15	CASS	1,072	149,550.34	66	MITCHELL	638	80,240.92
16	CEDAR	1,192	174,441.99	67	MONONA	643	78,221.93
17	CERRO GORDO	3,446	449,940.84	68	MONROE	599	74,429.28
18	CHEROKEE	924	120,453.83	69	MONTGOMERY	760	93,207.64
19	CHICKASAW	984	112,573.29	70	MUSCATINE	3,389	424,223.71
20	CLARKE	533	57,560.55	71	O'BRIEN	930	126,476.22
21	CLAY	1,117	145,795.76	72	OSCEOLA	417	55,265.06
22	CLAYTON	1,203	153,030.27	73	PAGE	988	130,163.29
23	CLINTON	3,707	491,923.61	74	PALO ALTO	653	91,197.29
24	CRAWFORD	1,148	139,046.45	75	PLYMOUTH	1,376	217,399.63
25	DALLAS	2,122	264,176.17	76	POCAHONTAS	613	86,709.09
26	DAVIS	547	60,773.03	77	POLK	23,436	4,182,502.05
27	DECATUR	532	61,698.58	78	POTTAWATTAMIE	6,350	825,269.33
28	DELAWARE	1,096	138,271.14	79	POWESHIEK	1,182	161,593.04
29	DES MOINES	3,041	354,760.03	80	RINGGOLD	309	39,844.22
30	DICKINSON	1,070	147,190.84	81	SAC	732	104,305.58
31	DUBUQUE	5,506	779,030.32	82	SCOTT	10,687	1,632,658.20
32	EMMET	708	87,954.13	83	SHELBY	771	105,964.25
33	FAYETTE	1,357	169,728.46	84	SIOUX	1,639	227,914.93
34	FLOYD	1,213	134,949.41	85	STORY	3,894	580,202.07
35	FRANKLIN	751	101,203.78	86	TAMA	1,184	156,238.08
36	FREMONT	501	61,653.88	87	TAYLOR	463	46,895.52
37	GREENE	793	92,893.98	88	UNION	841	95,520.36
38	GRUNDY	812	121,130.58	89	VAN BUREN	555	54,686.64
39	GUTHRIE	689	86,038.58	90	WAPELLO	3,043	325,568.95
40	HAMILTON	1,185	143,551.14	91	WARREN	2,556	319,695.35
41	HANCOCK	805	108,167.77	92	WASHINGTON	1,348	164,490.76
42	HARDIN	1,358	173,788.47	93	WAYNE	409	51,013.27
43	HARRISON	953	120,528.76	94	WEBSTER	2,799	374,520.23
44	HENRY	1,247	168,239.86	95	WINNEBAGO	849	113,349.03
45	HOWARD	619	75,501.88	96	WINNESHIEK	1,144	159,425.09
46	HUMBOLDT	731	92,005.60	97	WOODBURY	6,398	823,837.91
47	IDA	509	67,995.09	98	WORTH	510	67,883.04
48	IOWA	974	139,712.59	99	WRIGHT	1,056	165,511.57
49	JACKSON	1,424	151,230.09	00	MOTOR VEHICLE	13	4,472.11
50	JASPER	2,658	342,094.79				
51	JEFFERSON	1,158	146,359.61		TOTALS	187,812	26,040,253.93

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	36	$621,383	$27,256	.16%
ELECTRIC AND GAS UTILITIES	24	$27,250,300	$1,090,010	6.41%
WATER AND SANITATION UTILITIES	3	$661,849	$26,474	.16%
TRANSPORTATION COMPANIES	50	$18,009,344	$720,376	4.23%
* GROUP TOTALS *	113	$46,602,876	$1,864,116	10.96%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	123	$6,526,995	$261,074	1.53%
PAINT AND GLASS STORES	9	$117,546	$4,702	.03%
HARDWARE STORES	23	$412,098	$16,485	.10%
GARDEN SUPPLY STORES	14	$114,505	$4,579	.03%
MOBILE HOME DEALERS	4	$385	$15	.00%
* GROUP TOTALS *	173	$7,171,529	$286,855	1.69%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	5	$9,851,447	$394,057	2.32%
VARIETY STORES	4	$783,907	$31,356	.18%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	$84,694	$3,388	.02%
* GROUP TOTALS *	14	$10,720,048	$428,801	2.52%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$102,355	$4,094	.02%
MEAT AND FISH MARKETS	2	$22,185	$888	.01%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	1	$0	$0	.00%
DAIRY PRODUCT STORES	1	$28,829	$1,153	.01%
BAKERIES	1	$2,961	$118	.00%
MISCELLANEOUS FOOD STORES	11	$38,396	$1,536	.01%
* GROUP TOTALS *	24	$194,726	$7,789	.05%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	12	$204,490	$8,180	.05%
AUTOMOTIVE PARTS	63	$1,708,294	$68,335	.40%
GAS STATIONS	33	$1,637,916	$65,516	.39%
RECREATIONAL VEHICLES	13	$228,225	$9,130	.05%
* GROUP TOTALS *	121	$3,778,925	$151,161	.89%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	$40,818	$1,633	.01%
WOMEN'S APPAREL STORES	17	$174,990	$7,001	.04%
FAMILY AND CHILDREN'S APPAREL STORES	8	$252,424	$10,098	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$508,591	$20,344	.12%
OTHER APPAREL STORES	11	$42,703	$1,707	.01%
* GROUP TOTALS *	55	$1,019,526	$40,783	.24%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	66	$1,036,597	$41,465	.24%
HOME FURNISHING STORES	52	$4,717,784	$188,710	1.11%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	101	$3,300,085	$131,999	.78%
* GROUP TOTALS *	219	$9,054,466	$362,174	2.13%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	26	$279,756	$11,189	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	26	$279,756	$11,189	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	7	$389,034	$15,562	.09%
LIQUOR STORES	1	$134,569	$5,383	.03%
USED MERCHANDISE STORES	21	$294,184	$11,767	.07%
SPORTING GOODS STORES	12	$85,023	$3,400	.02%
BOOKS AND STATIONERY STORES	29	$660,083	$26,403	.16%
JEWELRY STORES	21	$247,650	$9,907	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	38	$295,416	$11,818	.07%
GIFT AND NOVELTY SHOPS	17	$624,317	$24,973	.15%
MAIL ORDER STORES	28	$3,620,073	$144,802	.85%
VENDING MACHINES	37	$490,395	$19,572	.12%
DIRECT SELLING	137	$5,649,995	$226,003	1.33%
FUEL AND ICE DEALERS	33	$273,397	$10,938	.06%
FLORISTS	2	$2,444	$98	.00%
OTHER SPECIALTY SHOPS	221	$13,573,057	$542,835	3.19%
* GROUP TOTALS *	604	$26,339,637	$1,053,461	6.19%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	74	$1,422,044	$56,882	.33%
HOTELS AND OTHER LODGING PLACES	7	$87,792	$3,512	.02%
LAUNDRY AND CLEANING	39	$2,287,798	$74,597	.44%
PHOTOGRAPHIC STUDIOS	38	$315,323	$12,613	.07%
BEAUTY SHOPS	3	$20,433	$817	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	1	$1,020	$41	.00%
FUNERAL HOMES	2	$4,763	$191	.00%
OTHER PERSONAL SERVICES	16	$394,328	$15,773	.09%
BUILDING MAINTENANCE	19	$1,227,770	$49,111	.29%
EMPLOYMENT AGENCIES	1	$0	$0	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	659	$38,940,636	$1,557,627	9.16%
AUTOMOBILE RENTAL AND STORAGE	26	$220,879	$8,834	.05%
AUTOMOBILE REPAIR AND SERVICES	29	$2,220,805	$88,831	.52%
ELECTRICAL REPAIR	40	$560,823	$22,433	.13%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	2	$6,759	$270	.00%
MISCELLANEOUS REPAIR	92	$1,770,664	$70,828	.42%
MOTION PICTURE THEATRES	13	$1,117,061	$44,682	.26%
AMUSEMENT PARKS AND SERVICES	20	$133,956	$5,359	.03%
EDUCATION INSTITUTIONS	3	$12,286	$491	.00%
OTHER SERVICES	33	$373,700	$14,947	.09%
* GROUP TOTALS *	1,118	$51,118,840	$2,027,839	11.92%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	53	$1,426,189	$57,046	.34%
FURNITURE AND HOME FURNISHINGS	27	$780,768	$31,232	.18%
CONSTRUCTION MATERIALS	481	$21,446,240	$857,519	5.04%
FARM AND CONSTRUCTION MACHINERY	1,264	$61,643,778	$2,465,749	14.50%
MISCELLANEOUS DURABLE GOODS	92	$3,428,821	$137,151	.81%
APPAREL, PIECE GOODS	17	$420,080	$16,801	.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	72	$2,112,434	$84,496	.50%
MISCELLANEOUS NONDURABLE GOODS	345	$24,384,113	$975,368	5.73%
* GROUP TOTALS *	2,351	$115,642,423	$4,625,362	27.19%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	31	$428,125	$17,127	.10%
MINING	11	$581,156	$23,246	.14%
GENERAL CONTRACTORS	246	$6,812,528	$272,506	1.60%
PLUMBING AND HEATING CONTRACTORS	77	$1,870,210	$74,808	.44%
PAINTING CONTRACTORS	13	$105,194	$4,208	.02%
ELECTRICAL CONTRACTORS	62	$2,379,259	$95,171	.56%
CARPENTRY CONTRACTORS	23	$140,243	$5,611	.03%
OTHER SPECIAL TRADE CONTRACTORS	219	$4,717,087	$188,690	1.11%
FOOD MANUFACTURERS	66	$3,951,754	$158,071	.93%
APPAREL AND TEXTILE MANUFACTURERS	45	$1,463,671	$58,545	.34%
FURNITURE, WOOD AND PAPER MANUFACTURERS	167	$6,293,649	$251,748	1.48%
PUBLISHERS OF BOOKS AND NEWSPAPERS	30	$2,045,495	$81,821	.48%
COMMERCIAL PRINTERS	71	$7,882,540	$315,305	1.85%
NONMETALLIC PRODUCT MANUFACTURERS	330	$17,864,943	$714,598	4.20%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	921	$78,699,943	$3,148,005	18.51%
MISCELLANEOUS MANUFACTURERS	200	$15,552,668	$622,109	3.66%
TEMPORARY RETAILERS	32	$711,170	$28,449	.17%
* GROUP TOTALS *	2,544	$151,499,635	$6,060,018	35.63%
* LATE FILERS *	309	$2,275,674	$91,016	.54%
** GRAND TOTAL **	7,671	$425,698,061	$17,010,564	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1984

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	616	$478,789
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,000	$3,030,781
UTILITIES, COMMUNICATION, AND TRANSPORTATION	511	$538,486
VENDORS (WHOLESALE AND RETAIL)	989	$590,194
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	960	$339,632
SERVICES (OTHER THAN PROFESSIONAL)	599	$173,333
MISCELLANEOUS	152	$97,752
** GRAND TOTAL **	4,827	$5,248,967

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1984

COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	$2,648
ADAMS	8	$5,524
ALLAMAKEE	31	$1,671
APPANOOSE	14	$15,975
AUDUBON	8	$296
BENTON	30	$8,309
BLACK HAWK	215	$382,324
BOONE	35	$24,068
BREMER	36	$11,659
BUCHANAN	27	$1,845
BUENA VISTA	34	$10,041
BUTLER	24	$1,936
CALHOUN	15	$3,846
CARROLL	45	$19,988
CASS	34	$18,364
CEDAR	33	$2,742
CERRO GORDO	126	$100,518
CHEROKEE	19	$1,837
CHICKASAW	24	$52,976
CLARKE	5	$607
CLAY	48	$12,807
CLAYTON	33	$19,362
CLINTON	82	$102,510
CRAWFORD	33	$18,619
DALLAS	36	$21,315
DAVIS	15	$6,884
DECATUR	7	$1,673
DELAWARE	20	$5,916
DES MOINES	93	$68,182
DICKINSON	28	$10,434
DUBUQUE	200	$309,394
EMMET	28	$13,646
FAYETTE	30	$13,278
FLOYD	38	$22,123
FRANKLIN	27	$6,214
FREMONT	18	$1,697
GREENE	23	$2,164
GRUNDY	32	$4,800
GUTHRIE	18	$1,862
HAMILTON	45	$66,725
HANCOCK	22	$9,169
HARDIN	62	$21,444
HARRISON	16	$2,070
HENRY	34	$19,301
HOWARD	21	$2,677
HUMBOLDT	24	$12,273
IDA	15	$4,885
IOWA	23	$85,437
JACKSON	31	$6,189
JASPER	47	$56,680
JEFFERSON	28	$9,055
JOHNSON	111	$122,256

COUNTY	NO. OF RETURNS	COMPUTED TAX
JONES	29	$42,895
KEOKUK	19	$12,456
KOSSUTH	31	$3,043
LEE	81	$280,480
LINN	312	$598,873
LOUISA	16	$1,254
LUCAS	10	$7,882
LYON	26	$5,943
MADISON	10	$956
MAHASKA	36	$35,200
MARION	32	$33,029
MARSHALL	68	$123,736
MILLS	12	$3,590
MITCHELL	28	$5,522
MONONA	22	$941
MONROE	18	$6,362
MONTGOMERY	24	$14,862
MUSCATINE	66	$165,519
OBRIEN	40	$5,775
OSCEOLA	17	$2,180
PAGE	45	$4,111
PALO ALTO	20	$8,305
PLYMOUTH	27	$8,340
POCAHONTAS	27	$7,643
POLK	581	$1,004,256
POTTAWATTAMIE	134	$51,322
POWESHIEK	37	$40,901
RINGGOLD	7	$139
SAC	30	$2,950
SCOTT	241	$370,081
SHELBY	37	$33,813
SIOUX	53	$25,405
STORY	95	$40,273
TAMA	23	$49,946
TAYLOR	7	$221
UNION	18	$9,625
VAN BUREN	9	$5,109
WAPELLO	62	$198,729
WARREN	27	$7,528
WASHINGTON	34	$8,044
WAYNE	17	$3,920
WEBSTER	73	$34,416
WINNEBAGO	26	$100,601
WINNESHIEK	28	$18,142
WOODBURY	158	$123,282
WORTH	14	$326
WRIGHT	27	$9,826
OUT OF STATE	2	$3,000
GRAND TOTAL	4,827	$5,248,967

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending December 31, 1984

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent rate effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1984

Computed tax during the fourth quarter of 1984 amounted to $158,972,521, a decrease of -1.05 percent from the same quarter in 1983. The number of businesses filing returns increased from 99,383 to 102,006 or 2.64 percent during the same period. This data indicates a small increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During this period, the Motor Vehicle Group showed the largest increase in computed tax with a 9.79 percent increase. The Utilities Group followed with an increase of 3.64 percent. The number of businesses showed an increase of 2.64 percent as compared with a increase of 2.55 percent during the same period in 1983. Six business groups reported an increase in the number of filers. The Utilities and General Merchandise Groups showed the largest increase with 5.31 percent and 4.31 percent respectively, while Building Materials (-3.51 percent) and Apparel (-3.01 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 83	# Bus. Dec. 84	% Change # Bus.	Computed Tax Dec. 83	Computed Tax Dec. 84	% Change Tax
Nonresidents	44	54	.23%	$ 68,098	$ 138,279	-50.75%
Utilities	2,317	2,440	5.31	24,314,184	23,459,531	3.64
Building Materials	2,847	2,747	-3.51	8,690,460	8,570,065	1.40
General Merchandise	1,463	1,526	4.31	21,380,914	22,737,783	-5.97
Food Dealers	2,410	2,362	-1.99	7,196,111	7,070,543	1.78
Motor Vehicle	5,895	5,742	-2.60	9,399,338	8,560,822	9.79
Apparel	2,521	2,445	-3.01	6,249,481	6,098,759	2.47
Home Furnishings	3,077	3,094	0.55	5,577,526	5,718,132	-2.46
Eating and Drinking	6,931	6,878	-0.76	12,042,196	12,657,826	-4.86
Specialty Retail	18,669	19,310	3.43	14,399,651	14,413,706	-0.10
Services	27,171	27,630	1.69	16,160,189	16,852,985	-4.11
Wholesale Goods	9,062	8,980	-0.90	20,716,548	20,275,543	2.18
Miscellaneous	10,963	11,120	1.43	9,035,790	10,082,106	-10.38
Late Filers	6,013	7,678	27.69	2,069,738	2,336,441	-11.42
TOTALS	99,383	102,006	2.64%	$157,300,224	$158,972,521	-1.05

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1984

Counties	Returns	Taxable Sales	Computed Tax
Adair	392	$ 10,298,550	$ 411,770
Adams	207	4,208,674	168,302
Allamakee	588	15,783,140	631,244
Appanoose	548	14,191,401	567,424
Audubon	357	7,670,438	306,728
Benton	840	19,348,128	773,817
Black Hawk	3,855	193,088,570	7,721,571
Boone	873	24,285,086	971,313
Bremer	892	23,921,363	956,439
Buchanan	792	19,341,420	773,569
Buena Vista	860	30,608,799	1,224,136
Butler	692	13,080,539	523,198
Calhoun	564	11,286,649	451,428
Carroll	873	32,931,807	1,316,998
Cass	771	24,742,774	989,278
Cedar	733	15,302,193	611,915
Cerro Gordo	1,609	80,800,898	3,231,777
Cherokee	623	18,507,982	740,231
Chickasaw	582	14,028,758	561,129
Clarke	328	8,870,222	354,810
Clay	827	29,959,457	1,198,100
Clayton	848	16,369,181	654,579
Clinton	1,619	65,136,107	2,605,390
Crawford	684	19,579,846	783,121
Dallas	1,007	28,227,662	1,128,866
Davis	349	6,190,780	247,610
Decatur	333	5,840,781	233,520
Delaware	617	17,118,180	684,663
Des Moines	1,335	66,324,767	2,652,770
Dickinson	746	16,976,971	678,969
Dubuque	2,593	131,070,595	5,242,527
Emmet	531	13,894,340	555,732
Fayette	890	26,607,376	1,064,070
Floyd	724	20,875,969	834,985
Franklin	492	13,397,077	535,721
Fremont	343	9,975,319	398,996
Greene	481	12,476,542	498,986
Grundy	529	12,371,403	494,816
Guthrie	486	9,863,054	394,455
Hamilton	709	19,692,004	787,624
Hancock	492	13,380,499	535,214
Hardin	932	27,500,537	1,099,809
Harrison	545	13,033,084	498,060
Henry	681	23,049,689	921,971
Howard	462	10,836,585	433,457
Humboldt	494	13,390,170	535,556
Ida	365	11,013,962	440,553
Iowa	641	20,444,255	817,770
Jackson	812	19,355,859	773,995
Jasper	1,191	42,619,239	1,704,707

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	649	$ 19,394,613	$ 775,595
Johnson	2,121	119,201,094	4,766,776
Jones	788	21,543,947	861,695
Keokuk	581	9,829,097	393,061
Kossuth	824	26,546,840	1,037,299
Lee	1,302	55,367,442	2,184,579
Linn	4,961	309,250,693	12,369,078
Louisa	343	7,222,217	309,831
Lucas	358	8,360,549	334,364
Lyon	476	9,031,868	361,340
Madison	417	8,146,272	325,746
Mahaska	811	28,576,617	1,142,940
Marion	904	30,343,988	1,213,586
Marshall	1,281	58,223,465	2,328,803
Mills	363	9,044,066	361,398
Mitchell	459	11,229,090	449,136
Monona	481	10,945,409	437,796
Monroe	297	7,146,690	285,853
Montgomery	515	16,669,530	666,340
Muscatine	1,185	55,532,425	2,220,228
O'Brien	753	18,323,533	732,717
Osceola	341	7,161,303	286,440
Page	749	21,933,523	877,307
Palo Alto	465	10,003,625	400,094
Plymouth	813	23,137,863	925,323
Pocahontas	510	10,782,032	431,254
Polk	8,788	709,932,071	28,395,167
Pottawattamie	2,029	95,591,786	3,823,513
Poweshiek	690	27,528,246	1,101,100
Ringgold	252	4,456,122	178,241
Sac	582	11,752,301	470,053
Scott	4,020	266,551,433	10,660,046
Shelby	597	15,118,014	604,590
Sioux	1,168	30,013,708	1,201,350
Story	1,960	87,017,633	3,480,173
Tama	709	17,545,182	701,664
Taylor	331	4,552,614	182,004
Union	490	16,029,183	641,167
Van Buren	397	4,449,817	177,989
Wapello	1,221	48,300,443	1,930,969
Warren	892	19,258,416	770,067
Washington	876	23,876,080	954,850
Wayne	362	4,736,179	189,445
Webster	1,568	72,615,849	2,904,114
Winnebago	503	13,622,148	544,551
Winneshiek	774	21,726,953	868,906
Woodbury	2,594	164,981,462	6,585,647
Worth	322	5,616,727	224,666
Wright	665	17,632,777	705,281
Nonresidents	54	3,532,920	138,279
Late Filers	7,678	57,144,600	2,336,441
TOTAL	102,006	$3,975,399,136	$158,972,521

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1984

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$65,792,482	41.39%
25,000 TO 50,000	$19,964,427	12.56%
10,000 TO 25,000	$12,839,767	8.08%
5,000 TO 10,000	$20,252,273	12.74%
2,500 TO 5,000	$12,481,622	7.85%
1,000 TO 2,500	$11,800,408	7.42%
500 TO 1,000	$5,221,973	3.28%
TOWNS UNDER 500	$3,270,358	2.06%
NON-PERMIT	$351,087	.22%
RURAL	$6,856,781	4.31%
OTHERS	$141,343	.09%
TOTALS	$158,972,521	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	29,180	30.59%	$124,952	.08%
25.00 - 49.99	7,261	7.61%	$261,730	.16%
50.00 - 99.99	8,615	9.03%	$621,344	.39%
100.00 - 149.99	5,300	5.56%	$650,861	.41%
150.00 - 199.99	3,749	3.93%	$649,573	.41%
200.00 - 249.99	2,854	2.99%	$637,207	.40%
250.00 - 499.99	9,227	9.67%	$3,344,735	2.10%
500.00 - 999.99	9,921	10.40%	$7,152,079	4.50%
1,000.00 - 1,499.99	5,042	5.29%	$6,186,753	3.89%
1,500.00 - 1,999.99	3,165	3.32%	$5,469,017	3.44%
2,000.00 - 2,499.99	1,985	2.08%	$4,435,768	2.79%
2,500.00 - 2,999.99	1,427	1.50%	$3,903,131	2.46%
3,000.00 - 3,999.99	1,917	2.01%	$6,646,397	4.18%
4,000.00 - 4,999.99	1,213	1.27%	$5,414,843	3.41%
5,000.00 - 9,999.99	2,543	2.67%	$17,637,663	11.09%
10,000.00 - 24,999.99	1,455	1.53%	$21,611,727	13.59%
25,000.00 - 49,999.99	319	.33%	$10,839,159	6.82%
50,000.00 - 99,999.99	111	.12%	$7,707,920	4.85%
100,000.00 & OVER	111	.12%	$55,677,662	35.02%
TOTALS	95,395	100.00%*	$158,972,521	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1984

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	24,682	25.87%	$2,327,723	.03%	$160,668	.10%
500 - 999	5,808	6.09%	$4,251,306	.05%	$161,702	.10%
1,000 - 1,999	7,442	7.80%	$10,849,858	.12%	$401,402	.25%
2,000 - 2,999	4,788	5.02%	$11,859,139	.13%	$436,497	.27%
3,000 - 3,999	3,396	3.56%	$11,793,717	.13%	$422,002	.27%
4,000 - 4,999	2,666	2.79%	$11,955,115	.13%	$418,782	.26%
5,000 - 9,999	8,245	8.64%	$59,666,527	.67%	$2,019,808	1.27%
10,000 - 24,999	12,219	12.81%	$201,228,670	2.27%	$6,643,467	4.18%
25,000 - 49,999	8,367	8.77%	$298,424,205	3.37%	$9,100,680	5.72%
50,000 - 99,999	6,587	6.90%	$467,665,111	5.28%	$12,597,803	7.92%
100,000 - 249,999	5,936	6.22%	$931,215,609	10.51%	$21,164,737	13.31%
250,000 - 499,999	2,518	2.64%	$871,258,146	9.83%	$17,227,589	10.84%
500,000 - 999,999	1,392	1.46%	$970,317,185	10.95%	$14,338,619	9.02%
1,000,000 & OVER	1,349	1.41%	$5,008,770,460	56.52%	$73,878,765	46.47%
TOTALS	95,395	100.00%*	$8,861,582,771	100.00%*	$158,972,521	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1984

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	127	1.57%	$1,337,393	7.90%
Building Materials	183	2.26	230,061	1.36
General Merchandise	14	0.17	626,186	3.70
Food Dealers	21	0.26	21,311	0.13
Motor Vehicle	121	1.50	154,490	0.91
Apparel	57	0.70	43,888	0.26
Home Furnishings	230	2.84	456,699	2.70
Eating and Drinking	24	0.29	39,491	0.23
Specialty Retail	640	7.91	1,401,897	8.29
Services	1,154	14.26	2,376,311	14.04
Wholesale Goods	2,468	30.50	4,099,045	24.22
Miscellaneous	2,690	33.24	6,001,582	35.46
Late Filers	364	4.50	135,471	0.80
TOTAL	8,093	100.00%	$16,923,825	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1983 and 1984

Use Tax	Dec. 1983	Dec. 1984	% Change
Retailers			
Number of Returns	7,811	8,093	3.61%
Computed Tax	$ 15,560,616	16,923,825	8.76%
Motor Vehicle			
Number of Returns	140,638	150,401	6.94%
Computed Tax	$ 20,875,320	21,325,529	2.16%
Consumers			
Number of Returns	4,840	4,882	0.87%
Computed Tax	$ 4,946,787	5,761,508	16.47%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,361	41.53%	$5,116	.03%
25.00 - 49.99	383	4.73%	$13,954	.08%
50.00 - 99.99	477	5.89%	$34,012	.20%
100.00 - 149.99	359	4.44%	$44,238	.26%
150.00 - 199.99	231	2.85%	$40,005	.24%
200.00 - 249.99	182	2.25%	$40,685	.24%
250.00 - 499.99	623	7.70%	$224,230	1.32%
500.00 - 999.99	664	8.20%	$471,330	2.79%
1,000.00 - 1,499.99	381	4.71%	$462,643	2.73%
1,500.00 - 1,999.99	249	3.08%	$434,359	2.57%
2,000.00 - 2,499.99	159	1.96%	$355,208	2.10%
2,500.00 - 2,999.99	125	1.54%	$342,059	2.02%
3,000.00 - 3,999.99	205	2.53%	$701,699	4.15%
4,000.00 - 4,999.99	139	1.72%	$621,256	3.67%
5,000.00 - 9,999.99	250	3.09%	$1,774,698	10.49%
10,000.00 - 24,999.99	191	2.36%	$2,944,723	17.40%
25,000.00 - 49,999.99	69	.85%	$2,425,204	14.33%
50,000.00 - 99,999.99	26	.32%	$1,755,898	10.38%
100,000.00 & OVER	19	.23%	$4,232,508	25.01%
TOTALS	8,093	100.00%*	$16,923,825	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of December 31, 1984, a local option hotel/motel tax is currently imposed in twenty-two cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 4 percent rate, and two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1984, a total of $1,163,411.35 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change December 83 to December 84
Altoona	5%	$ 10,043.77	15.4%
Ankeny	5%	7,757.46	16.5
Bettendorf	4%	48,554.34	(2)
Burlington	5%	31,710.75	74.7
Cedar Rapids	5%	128,003.22	-5.0
Clive	5%	14,618.92	15.0
Coralville	5%	72,781.17	-11.4
Council Bluffs	5%	32,702.22	-19.6
Davenport	5%	125,140.09	32.7
Des Moines	5%	343,877.29	18.0
Dubuque	5%	65,303.88	6.2
Indianola	5%	1,306.66	22.1
Iowa City	5%	44,888.83	89.5
Johnston	5%	14,312.60	8.9
Muscatine	4%	18,367.11	-8.2
Ottumwa	5%	20,562.96	7.1
Polk County	5%	34,594.89	50.7
Sergeant Bluff	3%	971.31	-7.2
Sioux City	3%	43,915.53	-2.5
Urbandale	5%	38,908.45	-3.9
Waterloo	5%	35,682.81	-0.3
West Des Moines	5%	26,864.58	19.2
Windsor Heights	5%	2,542.51	15.2
		$1,163,411.35	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.
(2) Not comparable to the previous year's quarter.
(3) Tax implemented July 1, 1984

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	54	$3,532,920	$138,279	.09%
ADAIR COUNTY				
GREENFIELD*	135	$5,400,430	$216,017	.14%
ADAIR	58	$2,746,049	$109,746	.07%
STUART	26	$603,425	$24,135	.02%
BRIDGEWATER	23	$337,369	$13,422	.01%
FONTANELLE	36	$462,406	$18,496	.01%
ORIENT	23	$220,919	$8,838	.01%
NON-PERMIT	2	$1,640	$65	.00%
OTHER	89	$526,312	$21,051	.01%
* TOTAL COUNTY *	392	$10,298,550	$411,770	.26%
ADAMS COUNTY				
CORNING*	120	$3,721,483	$148,821	.09%
NODAWAY	11	$53,965	$2,157	.00%
PRESCOTT	13	$81,827	$3,273	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	63	$351,399	$14,051	.01%
* TOTAL COUNTY *	207	$4,208,674	$168,302	.11%
ALLAMAKEE COUNTY				
WAUKON*	201	$7,501,620	$300,058	.19%
LANSING	78	$1,490,207	$59,610	.04%
POSTVILLE	93	$4,504,630	$180,108	.11%
NEW ALBIN	37	$586,559	$23,462	.01%
HARPERS FERRY	27	$282,454	$11,296	.01%
NON-PERMIT	3	$28,357	$1,134	.00%
OTHER	149	$1,389,313	$55,576	.03%
* TOTAL COUNTY *	588	$15,783,140	$631,244	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	295	$12,098,116	$483,878	.30%
CINCINNATI	14	$71,390	$2,857	.00%
MORAVIA	40	$311,146	$12,446	.01%
MOULTON	33	$418,170	$16,597	.01%
MYSTIC	23	$100,976	$4,039	.00%
NON-PERMIT	3	$7,556	$302	.00%
OTHER	140	$1,184,047	$47,305	.03%
* TOTAL COUNTY *	548	$14,191,401	$567,424	.36%
AUDUBON COUNTY				
AUDUBON*	177	$6,223,114	$248,880	.16%
EXIRA	57	$729,579	$29,164	.02%
KIMBALLTON	24	$264,927	$10,596	.01%
NON-PERMIT	3	$4,904	$196	.00%
OTHER	96	$447,914	$17,892	.01%
* TOTAL COUNTY *	357	$7,670,438	$306,728	.19%
BENTON COUNTY				
BELLE PLAINE	128	$3,879,425	$155,177	.10%
VINTON*	220	$8,706,951	$348,267	.22%
BLAIRSTOWN	44	$1,168,784	$46,748	.03%
SHELLSBURG	29	$387,976	$15,519	.01%
VAN HORNE	34	$477,888	$19,107	.01%
ATKINS	38	$351,766	$14,070	.01%
GARRISON	24	$139,610	$5,585	.00%
KEYSTONE	34	$1,727,657	$69,029	.04%
MT AUBURN	14	$126,565	$5,062	.00%
NEWHALL	32	$553,216	$22,129	.01%
NORWAY	27	$637,427	$25,497	.02%
URBANA	24	$146,346	$5,854	.00%
WALFORD	17	$204,693	$8,187	.01%
NON-PERMIT	1	$444	$18	.00%
OTHER	174	$839,380	$33,568	.02%
* TOTAL COUNTY *	840	$19,348,128	$773,817	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,226	$132,482,646	$5,298,175	3.33%
CEDAR FALLS	1,041	$50,689,251	$2,026,953	1.28%
EVANSDALE	117	$1,735,285	$69,220	.04%
ELK RUN HTS	13	$160,824	$6,432	.00%
HUDSON	76	$1,498,571	$59,942	.04%
LA PORTE CITY	109	$1,882,899	$75,317	.05%
DUNKERTON	43	$389,706	$15,579	.01%
JANESVILLE	19	$134,000	$5,360	.00%
GILBERTVILLE	39	$364,957	$14,597	.01%
RAYMOND	21	$405,159	$16,186	.01%
NON-PERMIT	30	$832,068	$33,285	.02%
OTHER	121	$2,513,204	$100,525	.06%
* TOTAL COUNTY *	3,855	$193,088,570	$7,721,571	4.86%
BOONE COUNTY				
BOONE*	474	$17,941,276	$717,568	.45%
MADRID	93	$2,024,562	$80,976	.05%
OGDEN	93	$1,731,388	$69,257	.04%
BOXHOLM	15	$217,470	$8,700	.01%
PILOT MOUND	11	$62,733	$2,509	.00%
NON-PERMIT	2	$2,174	$87	.00%
OTHER	185	$2,305,483	$92,216	.06%
* TOTAL COUNTY *	873	$24,285,086	$971,313	.61%
BREMER COUNTY				
WAVERLY*	330	$14,837,413	$593,084	.37%
SUMNER	109	$3,218,053	$128,723	.08%
TRIPOLI	63	$1,132,614	$45,303	.03%
DENVER	82	$1,393,988	$55,758	.04%
JANESVILLE	27	$464,678	$18,566	.01%
READLYN	50	$844,601	$33,764	.02%
FREDERIKA	13	$57,450	$2,299	.00%
PLAINFIELD	32	$322,689	$12,906	.01%
NON-PERMIT	8	$23,256	$931	.00%
OTHER	178	$1,626,621	$65,065	.04%
* TOTAL COUNTY *	892	$23,921,363	$956,439	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	272	$11,833,554	$473,266	.30%
JESUP	91	$2,014,235	$80,568	.05%
FAIRBANK	51	$1,000,538	$40,020	.03%
HAZLETON	44	$414,756	$16,589	.01%
LAMONT	31	$302,561	$12,101	.01%
WINTHROP	49	$794,107	$31,764	.02%
AURORA	15	$179,114	$7,164	.00%
BRANDON	22	$143,326	$5,733	.00%
QUASQUETON	18	$175,393	$7,016	.00%
ROWLEY	17	$118,990	$4,758	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	182	$2,364,846	$94,590	.06%
* TOTAL COUNTY *	792	$19,341,420	$773,569	.49%
BUENA VISTA COUNTY				
STORM LAKE*	413	$22,599,868	$903,802	.57%
ALTA	88	$2,408,427	$96,340	.06%
ALBERT CITY	47	$1,149,763	$45,973	.03%
MARATHON	20	$331,986	$13,274	.01%
NEWELL	54	$1,142,236	$45,687	.03%
SIOUX RAPIDS	64	$1,214,465	$48,579	.03%
LAKESIDE	14	$174,312	$6,973	.00%
REMBRANDT	23	$170,588	$6,825	.00%
LINN GROVE	15	$99,255	$3,971	.00%
NON-PERMIT	2	$1,507	$60	.00%
OTHER	120	$1,316,392	$52,652	.03%
* TOTAL COUNTY *	860	$30,608,799	$1,224,136	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	70	$1,044,168	$41,766	.03%
GREENE	83	$2,262,071	$90,482	.06%
PARKERSBURG	93	$2,045,693	$81,828	.05%
SHELL ROCK	62	$717,235	$28,691	.02%
ALLISON*	71	$3,150,003	$126,001	.08%
APLINGTON	57	$1,115,822	$44,635	.03%
DUMONT	43	$898,902	$35,954	.02%
NEW HARTFORD	33	$315,842	$12,635	.01%
AREDALE	12	$94,430	$3,748	.00%
BRISTOW	16	$82,708	$3,309	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	152	$1,353,665	$54,149	.03%
* TOTAL COUNTY *	692	$13,080,539	$523,198	.33%
CALHOUN COUNTY				
LAKE CITY	111	$2,730,699	$109,227	.07%
MANSON	96	$2,505,290	$100,207	.06%
ROCKWELL CITY*	128	$3,466,674	$138,669	.09%
LOHRVILLE	39	$211,479	$8,458	.01%
POMEROY	48	$838,598	$33,511	.02%
FARNHAMVILLE	27	$1,001,598	$40,062	.03%
SOMERS	10	$19,714	$789	.00%
NON-PERMIT	1	$229	$9	.00%
OTHER	104	$512,368	$20,496	.01%
* TOTAL COUNTY *	564	$11,286,649	$451,428	.28%
CARROLL COUNTY				
CARROLL*	410	$23,932,717	$957,160	.60%
COON RAPIDS	72	$1,677,212	$67,056	.04%
MANNING	81	$2,430,406	$97,191	.06%
BREDA	45	$754,129	$30,162	.02%
GLIDDEN	46	$1,551,286	$62,048	.04%
ARCADIA	26	$457,841	$18,312	.01%
DEDHAM	19	$327,176	$13,070	.01%
HALBUR	16	$703,084	$28,080	.02%
TEMPLETON	31	$401,701	$16,065	.01%
NON-PERMIT	1	$732	$29	.00%
OTHER	126	$695,523	$27,825	.02%
* TOTAL COUNTY *	873	$32,931,807	$1,316,998	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	381	$19,638,253	$785,100	.49%
ANITA	78	$1,120,792	$44,834	.03%
GRISWOLD	87	$1,646,275	$65,852	.04%
LEWIS	31	$218,453	$8,738	.01%
CUMBERLAND	27	$309,782	$12,391	.01%
MASSENA	38	$763,665	$30,546	.02%
WIOTA	11	$127,079	$5,082	.00%
NON-PERMIT	3	$3,154	$126	.00%
OTHER	115	$915,321	$36,609	.02%
* TOTAL COUNTY *	771	$24,742,774	$989,278	.62%
CEDAR COUNTY				
TIPTON*	178	$6,582,461	$263,295	.17%
DURANT	87	$2,161,828	$86,451	.05%
MECHANICSVILLE	42	$543,212	$21,726	.01%
WEST BRANCH	84	$1,159,953	$46,400	.03%
CLARENCE	54	$977,248	$39,003	.02%
LOWDEN	49	$1,055,134	$42,204	.03%
STANWOOD	46	$757,201	$30,282	.02%
BENNETT	33	$516,314	$20,619	.01%
NON-PERMIT	2	$2,840	$114	.00%
OTHER	158	$1,546,002	$61,821	.04%
* TOTAL COUNTY *	733	$15,302,193	$611,915	.38%
CERRO GORDO COUNTY				
MASON CITY*	996	$65,458,817	$2,618,365	1.65%
CLEAR LAKE	315	$11,791,392	$471,398	.30%
VENTURA	23	$114,986	$4,593	.00%
ROCKWELL	39	$433,938	$17,355	.01%
DOUGHERTY	10	$80,422	$3,218	.00%
MESERVEY	20	$140,907	$5,634	.00%
PLYMOUTH	11	$202,784	$8,111	.01%
SWALEDALE	16	$166,626	$6,665	.00%
THORNTON	27	$338,449	$13,536	.01%
NON-PERMIT	5	$56,380	$2,255	.00%
OTHER	147	$2,016,197	$80,647	.05%
* TOTAL COUNTY *	1,609	$80,800,898	$3,231,777	2.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	299	$13,786,813	$551,389	.35%
MARCUS	75	$1,708,155	$68,328	.04%
AURELIA	64	$778,169	$31,126	.02%
CLEGHORN	15	$216,284	$8,652	.01%
MERIDEN	13	$92,243	$3,690	.00%
QUIMBY	24	$928,940	$37,154	.02%
WASHTA	15	$31,226	$1,248	.00%
NON-PERMIT	1	$379	$15	.00%
OTHER	117	$965,773	$38,629	.02%
* TOTAL COUNTY *	623	$18,507,982	$740,231	.47%
CHICKASAW COUNTY				
NEW HAMPTON*	207	$8,713,284	$348,507	.22%
NASHUA	74	$1,730,664	$69,229	.04%
FREDERICKSBURG	63	$1,100,478	$44,021	.03%
LAWLER	40	$944,476	$37,776	.02%
ALTA VISTA	19	$369,083	$14,764	.01%
IONIA	20	$242,153	$9,686	.01%
NON-PERMIT	4	$2,226	$90	.00%
OTHER	155	$926,394	$37,056	.02%
* TOTAL COUNTY *	582	$14,028,758	$561,129	.35%
CLARKE COUNTY				
OSCEOLA*	216	$7,986,628	$319,467	.20%
MURRAY	34	$288,194	$11,527	.01%
WOODBURN	10	$67,709	$2,709	.00%
NON-PERMIT	1	$3,827	$153	.00%
OTHER	67	$523,864	$20,954	.01%
* TOTAL COUNTY *	328	$8,870,222	$354,810	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		549	$26,256,048	$1,050,008	.66%
EVERLY		40	$1,264,297	$50,574	.03%
PETERSON		37	$492,414	$19,656	.01%
DICKENS		11	$167,561	$6,703	.00%
FOSTORIA		10	$153,379	$6,136	.00%
GREENVILLE		11	$18,883	$755	.00%
ROYAL		28	$203,783	$8,149	.01%
WEBB		17	$181,289	$7,252	.00%
NON-PERMIT		11	$361,393	$14,456	.01%
OTHER		113	$860,410	$34,411	.02%
* TOTAL COUNTY *		827	$29,959,457	$1,198,100	.75%
CLAYTON	COUNTY				
ELKADER*		132	$5,217,193	$208,690	.13%
GUTTENBERG		101	$2,406,705	$96,215	.06%
MONONA		84	$1,896,688	$75,858	.05%
STRAWBERRY PT		79	$1,552,139	$62,084	.04%
EDGEWOOD		46	$1,222,630	$48,905	.03%
GARNAVILLO		49	$729,837	$29,174	.02%
MARQUETTE		21	$233,223	$9,327	.01%
MCGREGOR		78	$809,309	$32,371	.02%
FARMERSBURG		22	$203,496	$8,139	.01%
LUANA		21	$232,647	$9,306	.01%
VOLGA CITY		22	$140,688	$5,627	.00%
NON-PERMIT		2	$1,073	$43	.00%
OTHER		191	$1,723,553	$68,840	.04%
* TOTAL COUNTY *		848	$16,369,181	$654,579	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	895	$51,264,941	$2,050,538	1.29%
DE WITT	188	$7,058,577	$282,339	.18%
CAMANCHE	99	$1,556,961	$62,280	.04%
DELMAR	14	$132,482	$5,298	.00%
GRAND MOUND	38	$230,269	$9,212	.01%
LOST NATION	46	$588,133	$23,524	.01%
WHEATLAND	42	$755,387	$30,219	.02%
CALAMUS	16	$347,131	$13,887	.01%
CHARLOTTE	16	$430,409	$17,217	.01%
GOOSE LAKE	13	$79,828	$3,194	.00%
LOW MOOR	22	$238,897	$9,554	.01%
TORONTO	10	$93,768	$3,751	.00%
WELTON	11	$61,532	$2,462	.00%
NON-PERMIT	10	$23,626	$947	.00%
OTHER	199	$2,274,166	$90,968	.06%
* TOTAL COUNTY *	1,619	$65,136,107	$2,605,390	1.64%
CRAWFORD COUNTY				
DENISON*	301	$14,353,154	$574,103	.36%
CHARTER OAK	41	$975,697	$39,026	.02%
DOW CITY	32	$258,258	$10,332	.01%
MANILLA	41	$874,348	$34,972	.02%
SCHLESWIG	51	$797,117	$31,839	.02%
VAIL	24	$186,337	$7,452	.00%
DELOIT	12	$68,862	$2,754	.00%
KIRON	24	$320,727	$12,831	.01%
RICKETTS	10	$58,122	$2,324	.00%
WESTSIDE	28	$455,467	$18,217	.01%
NON-PERMIT	4	$8,082	$324	.00%
OTHER	116	$1,223,675	$48,947	.03%
* TOTAL COUNTY *	684	$19,579,846	$783,121	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	288	$11,972,892	$478,726	.30%
ADEL*	131	$6,516,959	$260,678	.16%
DALLAS CENTER	60	$781,673	$31,266	.02%
DEXTER	31	$796,769	$31,871	.02%
REDFIELD	37	$373,988	$14,959	.01%
WAUKEE	60	$2,217,239	$88,688	.06%
WOODWARD	43	$763,124	$30,475	.02%
DE SOTO	26	$326,629	$13,068	.01%
GRANGER	34	$754,706	$30,190	.02%
LINDEN	13	$32,257	$1,291	.00%
MINBURN	19	$285,594	$11,424	.01%
VAN METER	25	$374,546	$14,985	.01%
NON-PERMIT	6	$19,662	$787	.00%
OTHER	234	$3,011,624	$120,458	.08%
* TOTAL COUNTY *	1,007	$28,227,662	$1,128,866	.71%
DAVIS COUNTY				
BLOOMFIELD*	159	$4,974,586	$198,980	.13%
DRAKESVILLE	16	$38,980	$1,558	.00%
PULASKI	13	$65,346	$2,613	.00%
NON-PERMIT	3	$3,569	$142	.00%
OTHER	158	$1,108,299	$44,317	.03%
* TOTAL COUNTY *	349	$6,190,780	$247,610	.16%
DECATUR COUNTY				
LAMONI	92	$2,435,586	$97,374	.06%
LEON*	102	$2,610,724	$104,367	.07%
DAVIS CITY	13	$56,959	$2,277	.00%
DECATUR CITY	15	$273,777	$10,952	.01%
GARDEN GROVE	13	$50,057	$2,003	.00%
GRAND RIVER	13	$85,298	$3,412	.00%
WELDON	14	$85,341	$3,414	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	71	$243,039	$9,721	.01%
* TOTAL COUNTY *	333	$5,840,781	$233,520	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	244	$11,497,476	$459,888	.29%
EARLVILLE	47	$636,919	$25,478	.02%
EDGEWOOD	11	$73,012	$2,920	.00%
HOPKINTON	36	$730,251	$29,212	.02%
COLESBURG	24	$461,239	$18,401	.01%
DELHI	29	$444,228	$17,769	.01%
DUNDEE	10	$198,624	$7,944	.00%
GREELEY	18	$205,283	$8,211	.01%
RYAN	24	$125,055	$5,004	.00%
NON-PERMIT	1	$121	$5	.00%
OTHER	173	$2,745,972	$109,831	.07%
* TOTAL COUNTY *	617	$17,118,180	$684,663	.43%
DES MOINES COUNTY				
BURLINGTON*	856	$49,037,023	$1,961,267	1.23%
MEDIAPOLIS	87	$2,628,548	$105,141	.07%
WEST BURLINGTON	157	$11,312,405	$452,491	.28%
DANVILLE	37	$1,307,426	$52,298	.03%
MIDDLETOWN	12	$89,876	$3,596	.00%
NON-PERMIT	4	$21,928	$877	.00%
OTHER	182	$1,927,561	$77,100	.05%
* TOTAL COUNTY *	1,335	$66,324,767	$2,652,770	1.67%
DICKINSON COUNTY				
MILFORD	127	$2,498,598	$99,945	.06%
SPIRIT LAKE*	235	$9,898,293	$395,834	.25%
ARNOLDS PARK	98	$929,191	$37,158	.02%
LAKE PARK	61	$1,281,498	$51,260	.03%
OKOBOJI	35	$1,113,478	$44,538	.03%
SUPERIOR	10	$129,439	$5,178	.00%
TERRIL	20	$277,139	$11,086	.01%
NON-PERMIT	3	$6,097	$244	.00%
OTHER	157	$843,238	$33,726	.02%
* TOTAL COUNTY *	746	$16,976,971	$678,969	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,809	$110,481,262	$4,419,057	2.78%
CASCADE	91	$2,851,476	$114,058	.07%
DYERSVILLE	167	$8,403,483	$336,052	.21%
EPWORTH	30	$610,846	$24,434	.02%
FARLEY	48	$831,179	$33,247	.02%
BERNARD	24	$295,196	$11,808	.01%
HOLY CROSS	23	$379,800	$15,192	.01%
LUXEMBURG	18	$200,042	$8,002	.01%
NEW VIENNA	27	$712,007	$28,481	.02%
PEOSTA	22	$276,201	$11,049	.01%
SHERRILL	13	$36,844	$1,474	.00%
WORTHINGTON	23	$337,560	$13,503	.01%
ZWINGLE	13	$52,293	$2,092	.00%
NON-PERMIT	28	$395,948	$15,837	.01%
OTHER	257	$5,206,458	$208,241	.13%
* TOTAL COUNTY *	2,593	$131,070,595	$5,242,527	3.30%
EMMET COUNTY				
ESTHERVILLE*	297	$11,265,849	$450,599	.28%
ARMSTRONG	75	$1,488,169	$59,517	.04%
RINGSTED	27	$532,990	$21,321	.01%
WALLINGFORD	14	$107,317	$4,293	.00%
NON-PERMIT	5	$5,549	$222	.00%
OTHER	113	$494,466	$19,780	.01%
* TOTAL COUNTY *	531	$13,894,340	$555,732	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	308	$12,522,538	$500,741	.31%
FAYETTE	60	$702,778	$28,113	.02%
WEST UNION*	134	$5,101,848	$204,005	.13%
ARLINGTON	25	$411,139	$16,445	.01%
CLERMONT	34	$1,200,945	$48,041	.03%
ELGIN	33	$681,184	$27,249	.02%
HAWKEYE	27	$585,871	$23,432	.01%
MAYNARD	20	$714,334	$28,573	.02%
ST LUCAS	16	$319,897	$12,796	.01%
WADENA	10	$60,327	$2,413	.00%
WAUCOMA	18	$273,172	$10,926	.01%
WESTGATE	15	$89,823	$3,593	.00%
NON-PERMIT	5	$65,682	$2,627	.00%
OTHER	185	$3,877,838	$155,116	.10%
* TOTAL COUNTY *	890	$26,607,376	$1,064,070	.67%
FLOYD COUNTY				
CHARLES CITY*	363	$16,463,533	$658,505	.41%
NORA SPRINGS	70	$990,209	$39,613	.02%
ROCKFORD	51	$1,247,185	$49,889	.03%
FLOYD	18	$232,113	$9,261	.01%
MARBLE ROCK	30	$370,686	$14,825	.01%
RUDD	27	$273,441	$10,940	.01%
NON-PERMIT	2	$251	$10	.00%
OTHER	163	$1,298,551	$51,942	.03%
* TOTAL COUNTY *	724	$20,875,969	$834,985	.53%
FRANKLIN COUNTY				
HAMPTON*	235	$9,674,458	$386,862	.24%
ACKLEY	11	$135,690	$5,428	.00%
SHEFFIELD	64	$1,144,033	$45,763	.03%
ALEXANDER	12	$140,646	$5,615	.00%
COULTER	20	$174,492	$6,945	.00%
GENEVA	10	$153,190	$6,128	.00%
LATIMER	32	$710,955	$28,439	.02%
NON-PERMIT	1	$0	$0	.00%
OTHER	107	$1,263,613	$50,541	.03%
* TOTAL COUNTY *	492	$13,397,077	$535,721	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$2,089,475	$83,580	.05%
SIDNEY*	61	$1,111,254	$44,437	.03%
TABOR	51	$546,472	$21,853	.01%
FARRAGUT	21	$130,376	$5,213	.00%
RANDOLPH	11	$130,363	$5,216	.00%
RIVERTON	13	$143,864	$5,755	.00%
THURMAN	12	$67,891	$2,716	.00%
NON-PERMIT	5	$2,292,906	$91,717	.06%
OTHER	100	$3,462,718	$138,509	.09%
* TOTAL COUNTY *	343	$9,975,319	$398,996	.25%
GREENE COUNTY				
JEFFERSON*	221	$8,727,175	$349,020	.22%
CHURDAN	35	$277,569	$11,103	.01%
GRAND JCT	62	$1,289,733	$51,582	.03%
SCRANTON	41	$643,312	$25,735	.02%
PATON	24	$578,148	$23,128	.01%
RIPPEY	22	$256,758	$10,260	.01%
NON-PERMIT	2	$11,796	$472	.00%
OTHER	74	$692,051	$27,686	.02%
* TOTAL COUNTY *	481	$12,476,542	$498,986	.31%
GRUNDY COUNTY				
GRUNDY CENTER*	141	$5,827,258	$233,087	.15%
REINBECK	93	$1,852,330	$74,093	.05%
CONRAD	66	$1,403,173	$56,128	.04%
DIKE	42	$1,248,229	$49,905	.03%
WELLSBURG	44	$985,016	$39,398	.02%
BEAMAN	15	$278,548	$11,141	.01%
HOLLAND	18	$133,840	$5,351	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	110	$643,009	$25,713	.02%
* TOTAL COUNTY *	529	$12,371,403	$494,816	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	123	$4,181,230	$167,222	.11%
PANORA	71	$1,694,499	$67,778	.04%
STUART	64	$1,620,182	$64,807	.04%
BAYARD	33	$598,789	$23,952	.02%
CASEY	32	$379,810	$15,157	.01%
BAGLEY	22	$509,841	$20,393	.01%
JAMAICA	12	$66,519	$2,660	.00%
MENLO	20	$230,919	$9,236	.01%
YALE	19	$225,536	$9,021	.01%
NON-PERMIT	5	$11,663	$465	.00%
OTHER	85	$344,066	$13,764	.01%
* TOTAL COUNTY *	486	$9,863,054	$394,455	.25%
HAMILTON COUNTY				
WEBSTER CITY*	339	$12,825,637	$512,957	.32%
JEWELL	57	$2,002,008	$80,080	.05%
STRATFORD	44	$954,668	$38,188	.02%
WILLIAMS	37	$1,114,642	$44,585	.03%
BLAIRSBURG	16	$245,037	$9,802	.01%
ELLSWORTH	31	$702,515	$28,102	.02%
KAMRAR	14	$112,833	$4,514	.00%
RANDALL	11	$138,320	$5,533	.00%
STANHOPE	27	$327,132	$13,087	.01%
NON-PERMIT	2	$5,096	$204	.00%
OTHER	131	$1,264,116	$50,572	.03%
* TOTAL COUNTY *	709	$19,692,004	$787,624	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	111	$3,597,262	$143,889	.09%
GARNER*	114	$6,233,044	$249,321	.16%
KANAWHA	43	$1,182,381	$47,295	.03%
KLEMME	30	$425,225	$17,007	.01%
CORWITH	27	$454,991	$18,199	.01%
CRYSTAL LAKE	17	$132,407	$5,295	.00%
GOODELL	14	$29,984	$1,198	.00%
WODEN	19	$415,962	$16,638	.01%
FOREST CITY	12	$140,284	$5,612	.00%
NON-PERMIT	1	$9,121	$365	.00%
OTHER	104	$759,838	$30,395	.02%
* TOTAL COUNTY *	492	$13,380,499	$535,214	.34%
HARDIN COUNTY				
IOWA FALLS	298	$13,331,690	$533,114	.34%
ACKLEY	94	$1,655,866	$66,188	.04%
ELDORA*	151	$4,225,117	$169,006	.11%
ALDEN	40	$858,803	$34,351	.02%
HUBBARD	58	$1,676,137	$67,042	.04%
RADCLIFFE	34	$517,636	$20,705	.01%
BUCKEYE	10	$100,348	$4,014	.00%
STEAMBOAT ROCK	18	$229,425	$9,178	.01%
UNION	32	$859,485	$34,376	.02%
NON-PERMIT	2	$3,675	$147	.00%
OTHER	195	$4,042,355	$161,688	.10%
* TOTAL COUNTY *	932	$27,500,537	$1,099,809	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARRISON COUNTY				
DUNLAP	68	$1,483,527	$59,338	.04%
LOGAN*	68	$1,825,067	$73,002	.05%
MISSOURI VALLEY	141	$5,654,860	$202,932	.13%
WOODBINE	69	$1,713,789	$68,552	.04%
MAGNOLIA	10	$46,806	$1,872	.00%
MODALE	11	$201,407	$8,055	.01%
MONDAMIN	27	$384,246	$15,369	.01%
PERSIA	23	$140,518	$5,622	.00%
PISGAH	24	$152,837	$6,113	.00%
NON-PERMIT	3	$18,987	$760	.00%
OTHER	101	$1,411,040	$56,445	.04%
* TOTAL COUNTY *	545	$13,033,084	$498,060	.31%
HENRY COUNTY				
MT PLEASANT*	291	$16,004,447	$640,174	.40%
NEW LONDON	69	$1,167,314	$46,688	.03%
WAYLAND	44	$645,366	$25,815	.02%
WINFIELD	65	$1,499,118	$59,967	.04%
MT UNION	11	$287,282	$11,491	.01%
OLDS	16	$321,167	$12,847	.01%
SALEM	21	$117,115	$4,684	.00%
NON-PERMIT	3	$556,127	$22,245	.01%
OTHER	161	$2,451,753	$98,060	.06%
* TOTAL COUNTY *	681	$23,049,689	$921,971	.58%
HOWARD COUNTY				
CRESCO*	205	$7,716,230	$308,648	.19%
ELMA	42	$441,838	$17,674	.01%
LIME SPRINGS	35	$489,757	$19,593	.01%
RICEVILLE	20	$491,216	$19,648	.01%
CHESTER	23	$321,666	$12,867	.01%
PROTIVIN	30	$718,870	$28,755	.02%
NON-PERMIT	1	$4,539	$182	.00%
OTHER	106	$652,469	$26,090	.02%
* TOTAL COUNTY *	462	$10,836,585	$433,457	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HUMBOLDT COUNTY				
HUMBOLDT	242	$10,865,544	$434,597	.27%
DAKOTA CITY*	33	$259,756	$10,392	.01%
GILMORE CITY	11	$140,867	$5,635	.00%
LIVERMORE	28	$405,547	$16,220	.01%
BODE	22	$285,043	$11,401	.01%
RENWICK	25	$684,272	$27,355	.02%
NON-PERMIT	6	$39,675	$1,587	.00%
OTHER	127	$709,466	$28,369	.02%
* TOTAL COUNTY *	494	$13,390,170	$535,556	.34%
IDA COUNTY				
HOLSTEIN	87	$1,552,890	$62,113	.04%
IDA GROVE*	148	$8,145,453	$325,817	.20%
BATTLE CREEK	42	$596,976	$23,878	.02%
ARTHUR	16	$95,636	$3,825	.00%
GALVA	17	$125,235	$5,009	.00%
NON-PERMIT	1	$8,954	$358	.00%
OTHER	54	$488,818	$19,553	.01%
* TOTAL COUNTY *	365	$11,013,962	$440,553	.28%
IOWA COUNTY				
MARENGO*	121	$4,570,685	$182,827	.12%
NORTH ENGLISH	51	$1,922,915	$76,914	.05%
WILLIAMSBURG	112	$4,481,450	$179,259	.11%
VICTOR	57	$917,745	$36,710	.02%
LADORA	19	$45,122	$1,806	.00%
MILLERSBURG	14	$217,570	$8,702	.01%
PARNELL	14	$115,249	$4,610	.00%
NON-PERMIT	1	$250	$10	.00%
OTHER	252	$8,173,269	$326,932	.21%
* TOTAL COUNTY *	641	$20,444,255	$817,770	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JACKSON COUNTY				
MAQUOKETA*	296	$10,779,322	$431,153	.27%
BELLEVUE	118	$2,402,775	$95,938	.06%
PRESTON	61	$1,930,499	$77,211	.05%
SABULA	34	$346,476	$13,859	.01%
ANDREW	16	$196,196	$7,847	.00%
BALDWIN	13	$53,905	$2,155	.00%
LA MOTTE	20	$440,037	$17,574	.01%
MILES	25	$879,120	$35,163	.02%
MONMOUTH	13	$50,019	$2,001	.00%
SPRINGBROOK	12	$122,932	$4,916	.00%
NON-PERMIT	4	$20,582	$824	.00%
OTHER	200	$2,133,996	$85,354	.05%
* TOTAL COUNTY *	812	$19,355,859	$773,995	.49%
JASPER COUNTY				
NEWTON*	573	$27,569,487	$1,102,748	.69%
COLFAX	82	$5,182,889	$207,311	.13%
MONROE	72	$1,441,398	$57,652	.04%
BAXTER	44	$691,532	$27,659	.02%
KELLOGG	32	$548,880	$21,955	.01%
PRAIRIE CITY	52	$1,887,105	$75,462	.05%
LYNNVILLE	29	$350,613	$14,027	.01%
MINGO	19	$133,565	$5,344	.00%
SULLY	46	$2,483,964	$99,357	.06%
NON-PERMIT	3	$2,980	$120	.00%
OTHER	239	$2,326,826	$93,072	.06%
* TOTAL COUNTY *	1,191	$42,619,239	$1,704,707	1.07%
JEFFERSON COUNTY				
FAIRFIELD*	446	$17,502,137	$699,903	.44%
BATAVIA	20	$186,551	$7,463	.00%
LIBERTYVILLE	17	$287,904	$11,515	.01%
LOCKRIDGE	10	$148,023	$5,922	.00%
PACKWOOD	18	$184,950	$7,397	.00%
NON-PERMIT	3	$1,614	$64	.00%
OTHER	135	$1,083,434	$43,331	.03%
* TOTAL COUNTY *	649	$19,394,613	$775,595	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JOHNSON COUNTY				
IOWA CITY*	1,250	$93,562,682	$3,741,533	2.35%
CORALVILLE	267	$17,186,506	$687,160	.43%
LONE TREE	46	$507,046	$20,282	.01%
OXFORD	38	$357,754	$14,311	.01%
SOLON	59	$907,228	$36,291	.02%
HILLS	23	$599,689	$23,967	.02%
NORTH LIBERTY	50	$885,088	$35,404	.02%
SWISHER	27	$449,169	$17,967	.01%
TIFFIN	14	$424,052	$16,962	.01%
NON-PERMIT	16	$43,894	$1,757	.00%
OTHER	331	$4,277,986	$171,122	.11%
* TOTAL COUNTY *	2,121	$119,201,094	$4,766,776	3.00%
JONES COUNTY				
ANAMOSA*	170	$8,908,619	$356,339	.22%
MONTICELLO	215	$8,183,134	$327,325	.21%
OLIN	47	$594,893	$23,796	.01%
OXFORD JCT	35	$297,691	$11,909	.01%
WYOMING	41	$584,400	$23,376	.01%
MARTELLE	10	$243,847	$9,755	.01%
ONSLOW	15	$125,846	$5,035	.00%
NON-PERMIT	6	$6,691	$267	.00%
OTHER	249	$2,598,826	$103,893	.07%
* TOTAL COUNTY *	788	$21,543,947	$861,695	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	66	$791,348	$31,654	.02%
SIGOURNEY*	130	$4,117,334	$164,673	.10%
DELTA	15	$87,365	$3,494	.00%
HEDRICK	49	$503,036	$20,100	.01%
RICHLAND	30	$845,885	$33,831	.02%
WHAT CHEER	45	$532,958	$21,319	.01%
GIBSON	12	$126,205	$5,047	.00%
HARPER	12	$144,985	$5,798	.00%
KESWICK	19	$453,919	$18,159	.01%
OLLIE	14	$63,197	$2,528	.00%
SOUTH ENGLISH	15	$179,696	$7,137	.00%
NON-PERMIT	1	$282	$11	.00%
OTHER	173	$1,982,887	$79,310	.05%
* TOTAL COUNTY *	581	$9,829,097	$393,061	.25%
KOSSUTH COUNTY				
ALGONA*	322	$17,474,827	$698,992	.44%
BANCROFT	47	$2,177,579	$87,102	.05%
BURT	19	$273,011	$10,919	.01%
LU VERNE	18	$723,584	$4,365	.00%
SWEA CITY	49	$712,048	$28,482	.02%
TITONKA	43	$1,024,743	$40,992	.03%
WESLEY	28	$826,863	$33,072	.02%
WHITTEMORE	37	$813,363	$32,536	.02%
FENTON	30	$410,961	$16,441	.01%
LAKOTA	22	$153,369	$6,138	.00%
LEDYARD	16	$222,973	$8,919	.01%
LONE ROCK	12	$127,845	$5,114	.00%
NON-PERMIT	1	$3,500	$140	.00%
OTHER	180	$1,602,174	$64,087	.04%
* TOTAL COUNTY *	824	$26,546,840	$1,037,299	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	356	$17,230,003	$689,129	.43%
KEOKUK	471	$26,214,295	$1,048,557	.66%
DONNELLSON	63	$1,992,505	$49,672	.03%
MONTROSE	31	$372,351	$14,892	.01%
WEST POINT	53	$974,225	$38,972	.02%
ST PAUL	15	$725,969	$29,039	.02%
HOUGHTON	13	$364,808	$14,593	.01%
NON-PERMIT	7	$203,972	$8,160	.01%
OTHER	293	$7,289,314	$291,565	.18%
* TOTAL COUNTY *	1,302	$55,367,442	$2,184,579	1.37%
LINN COUNTY				
CEDAR RAPIDS*	3,363	$269,526,757	$10,780,305	6.78%
MARION	570	$22,278,416	$891,139	.56%
CENTER POINT	59	$1,026,764	$41,061	.03%
CENTRAL CITY	63	$514,871	$20,592	.01%
HIAWATHA	106	$2,376,583	$95,037	.06%
LISBON	70	$991,232	$39,648	.02%
MT VERNON	115	$4,115,920	$164,527	.10%
COGGON	42	$816,657	$32,655	.02%
FAIRFAX	36	$349,199	$13,967	.01%
SPRINGVILLE	47	$502,127	$20,075	.01%
WALKER	38	$617,694	$24,700	.02%
ALBURNETTE	27	$320,260	$12,810	.01%
ELY	30	$373,222	$14,930	.01%
PALO	19	$416,171	$16,647	.01%
NON-PERMIT	34	$193,648	$7,747	.00%
OTHER	342	$4,831,172	$193,238	.12%
* TOTAL COUNTY *	4,961	$309,250,693	$12,369,078	7.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	75	$2,089,335	$104,540	.07%
WAPELLO*	95	$2,540,182	$101,609	.06%
MORNING SUN	37	$1,065,854	$42,633	.03%
GRANDVIEW	14	$156,310	$6,252	.00%
LETTS	10	$116,557	$4,661	.00%
OAKVILLE	19	$335,178	$13,408	.01%
NON-PERMIT	1	$0	$0	.00%
OTHER	92	$918,801	$36,728	.02%
* TOTAL COUNTY *	343	$7,222,217	$309,831	.19%
LUCAS COUNTY				
CHARITON*	222	$6,817,370	$272,651	.17%
RUSSELL	22	$416,580	$16,648	.01%
LUCAS	13	$68,267	$2,731	.00%
NON-PERMIT	5	$13,948	$559	.00%
OTHER	96	$1,044,384	$41,775	.03%
* TOTAL COUNTY *	358	$8,360,549	$334,364	.21%
LYON COUNTY				
ROCK RAPIDS*	123	$4,138,758	$165,651	.10%
GEORGE	63	$1,247,012	$49,881	.03%
DOON	31	$429,696	$17,187	.01%
INWOOD	52	$1,098,056	$43,912	.03%
LARCHWOOD	44	$631,882	$25,276	.02%
LITTLE ROCK	20	$271,838	$10,871	.01%
ALVORD	12	$77,947	$3,117	.00%
LESTER	19	$427,283	$17,091	.01%
NON-PERMIT	2	$11,562	$462	.00%
OTHER	110	$697,834	$27,892	.02%
* TOTAL COUNTY *	476	$9,031,868	$361,340	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	182	$6,243,265	$249,629	.16%
EARLHAM	40	$648,670	$25,947	.02%
MACKSBURG	10	$45,804	$1,831	.00%
ST CHARLES	24	$365,005	$14,601	.01%
TRURO	20	$116,781	$4,672	.00%
NON-PERMIT	8	$17,192	$687	.00%
OTHER	133	$709,555	$28,379	.02%
* TOTAL COUNTY *	417	$8,146,272	$325,746	.20%
MAHASKA COUNTY				
OSKALOOSA*	482	$25,822,874	$1,032,808	.65%
NEW SHARON	73	$888,876	$35,539	.02%
UNIVERSITY PARK	13	$105,754	$4,230	.00%
BARNES CITY	15	$81,500	$3,260	.00%
FREMONT	24	$191,926	$7,678	.00%
LEIGHTON	10	$74,850	$2,993	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	194	$1,410,837	$56,432	.04%
* TOTAL COUNTY *	811	$28,576,617	$1,142,940	.72%
MARION COUNTY				
KNOXVILLE*	281	$12,864,023	$514,407	.32%
PELLA	278	$13,017,994	$520,716	.33%
PLEASANTVILLE	60	$933,702	$37,348	.02%
BUSSEY	18	$135,897	$5,435	.00%
MELCHER	32	$387,407	$15,495	.01%
NON-PERMIT	3	$4,200	$169	.00%
OTHER	232	$3,000,765	$120,016	.08%
* TOTAL COUNTY *	904	$30,343,988	$1,213,586	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	862	$52,051,721	$2,082,006	1.31%
STATE CENTER	71	$1,095,402	$43,812	.03%
ALBION	22	$308,670	$12,348	.01%
GILMAN	29	$408,153	$16,325	.01%
MELBOURNE	34	$935,141	$37,400	.02%
LAUREL	15	$175,457	$7,018	.00%
LE GRAND	26	$478,287	$19,129	.01%
LISCOMB	11	$122,827	$4,913	.00%
RHODES	15	$62,300	$2,492	.00%
NON-PERMIT	5	$3,304	$133	.00%
OTHER	191	$2,582,203	$103,227	.06%
* TOTAL COUNTY *	1,281	$58,223,465	$2,328,803	1.46%
MILLS COUNTY				
GLENWOOD*	137	$6,376,472	$254,708	.16%
MALVERN	58	$1,036,853	$41,459	.03%
EMERSON	27	$407,179	$16,286	.01%
HASTINGS	10	$78,476	$3,140	.00%
HENDERSON	13	$186,095	$7,444	.00%
NON-PERMIT	1	$642	$26	.00%
OTHER	117	$958,349	$38,335	.02%
* TOTAL COUNTY *	363	$9,044,066	$361,398	.23%
MITCHELL COUNTY				
OSAGE*	171	$5,414,804	$216,591	.14%
ST ANSGAR	59	$2,766,030	$110,607	.07%
RICEVILLE	38	$493,014	$19,719	.01%
STACYVILLE	36	$954,596	$38,184	.02%
NON-PERMIT	4	$32,708	$1,309	.00%
OTHER	151	$1,567,938	$62,726	.04%
* TOTAL COUNTY *	459	$11,229,090	$449,136	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	157	$5,799,582	$231,965	.15%
MAPLETON	96	$2,800,383	$112,015	.07%
UTE	39	$480,244	$19,210	.01%
WHITING	37	$222,902	$8,918	.01%
BLENCOE	16	$100,486	$4,019	.00%
CASTANA	16	$73,488	$2,939	.00%
MOORHEAD	20	$364,737	$14,589	.01%
SOLDIER	19	$199,958	$7,997	.01%
NON-PERMIT	1	$9,602	$384	.00%
OTHER	80	$894,027	$35,760	.02%
* TOTAL COUNTY *	481	$10,945,409	$437,796	.28%
MONROE COUNTY				
ALBIA*	185	$6,164,211	$246,565	.16%
LOVILIA	28	$199,411	$7,957	.01%
MELROSE	11	$71,176	$2,850	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$711,892	$28,481	.02%
* TOTAL COUNTY *	297	$7,146,690	$285,853	.18%
MONTGOMERY COUNTY				
RED OAK*	297	$13,999,058	$559,549	.35%
VILLISCA	67	$948,104	$37,897	.02%
STANTON	40	$905,068	$36,205	.02%
ELLIOTT	19	$186,629	$7,463	.00%
NON-PERMIT	3	$25,599	$1,024	.00%
OTHER	89	$605,072	$24,202	.02%
* TOTAL COUNTY *	515	$16,669,530	$666,340	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	712	$40,707,534	$1,627,954	1.02%
WEST LIBERTY	104	$2,780,127	$111,173	.07%
WILTON	98	$7,843,686	$313,696	.20%
ATALISSA	20	$115,742	$4,630	.00%
CONESVILLE	15	$100,023	$4,001	.00%
NICHOLS	19	$834,355	$33,374	.02%
NON-PERMIT	7	$18,593	$743	.00%
OTHER	210	$3,132,365	$124,657	.08%
* TOTAL COUNTY *	1,185	$55,532,425	$2,220,228	1.40%
OBRIEN COUNTY				
SHELDON	253	$10,593,255	$423,599	.27%
HARTLEY	100	$2,135,539	$85,418	.05%
PAULLINA	87	$1,450,392	$58,022	.04%
PRIMGHAR*	61	$1,383,524	$55,251	.03%
SANBORN	68	$1,165,156	$46,603	.03%
SUTHERLAND	48	$631,252	$25,249	.02%
ARCHER	13	$197,637	$7,906	.00%
NON-PERMIT	1	$25	$1	.00%
OTHER	122	$766,753	$30,668	.02%
* TOTAL COUNTY *	753	$18,323,533	$732,717	.46%
OSCEOLA COUNTY				
SIBLEY*	157	$4,850,382	$194,003	.12%
ASHTON	29	$430,586	$17,224	.01%
OCHEYEDAN	35	$486,359	$19,452	.01%
HARRIS	12	$126,045	$5,043	.00%
MELVIN	24	$829,909	$33,197	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	84	$438,022	$17,521	.01%
* TOTAL COUNTY *	341	$7,161,303	$286,440	.18%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	232	$9,105,153	$364,194	.23%
SHENANDOAH	314	$10,539,496	$421,556	.27%
ESSEX	43	$415,439	$16,617	.01%
BLANCHARD	10	$56,839	$2,275	.00%
BRADDYVILLE	12	$268,230	$10,728	.01%
COIN	14	$111,734	$4,469	.00%
COLLEGE SPRINGS	12	$68,624	$2,745	.00%
NON-PERMIT	5	$13,184	$528	.00%
OTHER	107	$1,354,824	$54,195	.03%
* TOTAL COUNTY *	749	$21,933,523	$877,307	.55%
PALO ALTO COUNTY				
EMMETSBURG*	192	$5,895,489	$235,769	.15%
GRAETTINGER	50	$599,480	$23,978	.02%
RUTHVEN	39	$724,145	$28,967	.02%
WEST BEND	55	$1,536,993	$61,479	.04%
AYRSHIRE	16	$103,322	$4,134	.00%
CYLINDER	12	$133,516	$5,340	.00%
MALLARD	23	$259,457	$10,378	.01%
NON-PERMIT	3	$3,762	$150	.00%
OTHER	75	$747,461	$29,899	.02%
* TOTAL COUNTY *	465	$10,003,625	$400,094	.25%
PLYMOUTH COUNTY				
LE MARS*	328	$14,906,686	$596,237	.38%
AKRON	71	$2,043,009	$81,689	.05%
KINGSLEY	80	$1,626,857	$65,057	.04%
REMSEN	87	$2,282,397	$91,290	.06%
MERRILL	39	$550,250	$22,011	.01%
BRUNSVILLE	12	$93,267	$3,731	.00%
HINTON	25	$672,954	$26,918	.02%
OYENS	12	$46,878	$1,874	.00%
WESTFIELD	11	$98,358	$3,935	.00%
NON-PERMIT	1	$891	$36	.00%
OTHER	147	$814,316	$32,545	.02%
* TOTAL COUNTY *	813	$23,137,863	$925,323	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	49	$718,735	$28,749	.02%
LAURENS	109	$2,522,954	$100,918	.06%
POCAHONTAS*	140	$5,106,585	$204,232	.13%
GILMORE CITY	20	$410,728	$16,428	.01%
ROLFE	47	$1,042,049	$41,683	.03%
HAVELOCK	12	$218,703	$8,748	.01%
PALMER	25	$331,929	$13,280	.01%
VARINA	14	$67,650	$2,706	.00%
NON-PERMIT	1	$1,663	$67	.00%
OTHER	93	$361,036	$14,443	.01%
* TOTAL COUNTY *	510	$10,782,032	$431,254	.27%
POLK COUNTY				
DES MOINES*	6,482	$588,468,183	$23,536,824	14.81%
WEST DES MOINES	846	$75,861,289	$3,034,360	1.91%
URBANDALE	204	$6,112,938	$244,517	.15%
ALTOONA	173	$6,170,448	$246,752	.16%
ANKENY	416	$18,878,420	$755,128	.48%
CLIVE	32	$2,345,649	$93,827	.06%
GRIMES	83	$1,978,234	$79,128	.05%
MITCHELLVILLE	46	$434,748	$17,390	.01%
POLK CITY	54	$440,813	$17,634	.01%
BONDURANT	47	$489,278	$19,570	.01%
ELKHART	17	$329,049	$13,163	.01%
PLEASANT HILL	12	$633,994	$25,360	.02%
RUNNELLS	41	$381,828	$15,274	.01%
JOHNSTON	75	$1,697,877	$67,866	.04%
ALLEMAN	12	$348,913	$13,954	.01%
NON-PERMIT	111	$2,273,209	$90,938	.06%
OTHER	137	$3,087,201	$123,482	.08%
* TOTAL COUNTY *	8,788	$709,932,071	$28,395,167	17.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,186	$72,778,218	$2,911,037	1.83%
AVOCA	90	$4,354,565	$174,166	.11%
CARTER LAKE	54	$1,363,117	$54,526	.03%
OAKLAND	78	$1,395,645	$55,788	.04%
CARSON	34	$250,864	$10,033	.01%
NEOLA	43	$898,648	$35,946	.02%
WALNUT	47	$581,677	$23,268	.01%
CRESCENT	22	$408,929	$16,357	.01%
HANCOCK	17	$173,599	$6,943	.00%
MACEDONIA	17	$946,441	$37,856	.02%
MINDEN	34	$602,904	$24,110	.02%
TREYNOR	36	$559,631	$22,382	.01%
UNDERWOOD	32	$441,528	$17,660	.01%
NON-PERMIT	9	$104,088	$4,164	.00%
OTHER	330	$10,731,932	$429,277	.27%
* TOTAL COUNTY *	2,029	$95,591,786	$3,823,513	2.41%
POWESHIEK COUNTY				
GRINNELL	293	$17,723,491	$708,935	.45%
BROOKLYN	84	$4,575,044	$183,004	.12%
MONTEZUMA*	116	$2,471,280	$98,831	.06%
VICTOR	12	$582,402	$23,294	.01%
DEEP RIVER	16	$213,171	$8,529	.01%
MALCOM	21	$293,120	$11,726	.01%
NON-PERMIT	1	$1,402	$56	.00%
OTHER	147	$1,668,336	$66,725	.04%
* TOTAL COUNTY *	690	$27,528,246	$1,101,100	.69%
RINGGOLD COUNTY				
MOUNT AYR*	113	$3,484,089	$139,361	.09%
DIAGONAL	23	$232,465	$9,300	.01%
ELLSTON	10	$30,698	$1,228	.00%
KELLERTON	20	$220,619	$8,826	.01%
TINGLEY	14	$130,616	$5,224	.00%
NON-PERMIT	1	$944	$38	.00%
OTHER	71	$356,691	$14,264	.01%
* TOTAL COUNTY *	252	$4,456,122	$178,241	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		149	$4,170,321	$166,812	.10%
LAKE VIEW		77	$1,817,715	$72,705	.05%
ODEBOLT		63	$1,049,545	$41,981	.03%
EARLY		30	$887,277	$35,490	.02%
SCHALLER		51	$712,070	$28,478	.02%
WALL LAKE		46	$1,268,251	$50,730	.03%
AUBURN		26	$363,555	$14,542	.01%
LYTTON		24	$270,732	$10,828	.01%
NON-PERMIT		2	$6,925	$277	.00%
OTHER		114	$1,205,910	$48,210	.03%
* TOTAL COUNTY *		582	$11,752,301	$470,053	.30%
SCOTT	COUNTY				
DAVENPORT*		2,542	$202,389,352	$8,093,583	5.09%
BETTENDORF		654	$47,797,838	$1,911,902	1.20%
BUFFALO		33	$449,267	$17,973	.01%
LE CLAIRE		84	$747,611	$29,906	.02%
BLUE GRASS		70	$1,038,124	$41,521	.03%
ELDRIDGE		127	$4,807,498	$192,288	.12%
PRINCETON		31	$558,687	$22,350	.01%
WALCOTT		69	$3,105,883	$124,237	.08%
DIXON		15	$148,095	$5,926	.00%
DONAHUE		14	$220,251	$8,810	.01%
LONG GROVE		16	$121,120	$4,846	.00%
MCCAUSLAND		20	$145,616	$5,824	.00%
NEW LIBERTY		12	$32,210	$1,289	.00%
RIVERDALE		14	$306,140	$12,245	.01%
NON-PERMIT		49	$335,435	$13,418	.01%
OTHER		270	$4,348,306	$173,928	.11%
* TOTAL COUNTY *		4,020	$266,551,433	$10,660,046	6.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	256	$11,356,071	$454,117	.29%
ELK HORN	40	$474,155	$18,964	.01%
SHELBY	33	$501,157	$20,048	.01%
DEFIANCE	26	$314,500	$12,563	.01%
EARLING	41	$322,944	$12,918	.01%
IRWIN	36	$712,674	$28,507	.02%
PANAMA	22	$226,076	$9,033	.01%
PORTSMOUTH	16	$199,681	$7,988	.01%
WESTPHALIA	14	$155,465	$6,218	.00%
NON-PERMIT	3	$23,083	$923	.00%
OTHER	110	$832,208	$33,291	.02%
* TOTAL COUNTY *	597	$15,118,014	$604,590	.38%
SIOUX COUNTY				
HAWARDEN	131	$3,187,231	$127,427	.08%
ALTON	54	$1,178,655	$47,147	.03%
HULL	83	$1,667,825	$66,710	.04%
ORANGE CITY*	170	$5,481,058	$219,236	.14%
ROCK VALLEY	140	$5,903,703	$237,046	.15%
SIOUX CENTER	220	$7,567,621	$302,706	.19%
BOYDEN	39	$762,904	$30,497	.02%
HOSPERS	48	$775,736	$31,031	.02%
IRETON	44	$1,524,028	$60,960	.04%
GRANVILLE	23	$263,258	$10,529	.01%
MAURICE	13	$40,987	$1,638	.00%
NON-PERMIT	2	$4,529	$181	.00%
OTHER	201	$1,656,173	$66,242	.04%
* TOTAL COUNTY *	1,168	$30,013,708	$1,201,350	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	1,057	$66,981,823	$2,678,866	1.69%
NEVADA*	214	$8,953,363	$358,050	.23%
STORY CITY	117	$3,633,016	$145,323	.09%
CAMBRIDGE	17	$143,457	$5,736	.00%
COLO	34	$474,697	$18,986	.01%
MAXWELL	38	$481,007	$19,239	.01%
ROLAND	49	$499,278	$19,971	.01%
SLATER	47	$1,299,863	$51,990	.03%
ZEARING	34	$590,856	$23,612	.01%
COLLINS	20	$138,454	$5,539	.00%
GILBERT	21	$167,074	$6,682	.00%
HUXLEY	55	$1,024,383	$40,975	.03%
MCCALLSBURG	21	$93,549	$3,740	.00%
NON-PERMIT	23	$221,595	$8,863	.01%
OTHER	213	$2,315,198	$92,601	.06%
* TOTAL COUNTY *	1,960	$87,017,633	$3,480,173	2.19%
TAMA COUNTY				
TAMA	122	$3,841,492	$153,628	.10%
DYSART	60	$1,177,830	$47,106	.03%
TOLEDO*	111	$5,940,519	$237,593	.15%
TRAER	98	$2,296,669	$91,868	.06%
GARWIN	27	$327,919	$13,115	.01%
GLADBROOK	59	$1,500,666	$59,993	.04%
CHELSEA	34	$811,293	$32,452	.02%
CLUTIER	16	$182,852	$7,294	.00%
ELBERON	10	$124,095	$4,964	.00%
LINCOLN	13	$391,670	$15,647	.01%
MONTOUR	12	$188,527	$7,541	.00%
NON-PERMIT	4	$7,649	$306	.00%
OTHER	143	$754,001	$30,157	.02%
* TOTAL COUNTY *	709	$17,545,182	$701,664	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		105	$2,036,298	$81,449	.05%
LENOX		73	$1,782,411	$71,200	.04%
CLEARFIELD		37	$274,829	$10,992	.01%
NEW MARKET		25	$114,053	$4,561	.00%
BLOCKTON		17	$129,457	$5,179	.00%
NON-PERMIT		1	$518	$21	.00%
OTHER		73	$215,048	$8,602	.01%
* TOTAL COUNTY *		331	$4,552,614	$182,004	.11%
UNION	COUNTY				
CRESTON*		320	$14,809,755	$592,390	.37%
AFTON		50	$693,806	$27,753	.02%
LORIMOR		21	$161,397	$6,456	.00%
NON-PERMIT		5	$32,822	$1,313	.00%
OTHER		94	$331,403	$13,255	.01%
* TOTAL COUNTY *		490	$16,029,183	$641,167	.40%
VAN BUREN	COUNTY				
KEOSAUQUA*		70	$1,232,589	$49,301	.03%
BONAPARTE		33	$562,553	$22,506	.01%
FARMINGTON		62	$703,820	$28,152	.02%
MILTON		27	$206,893	$8,278	.01%
BIRMINGHAM		22	$180,034	$7,202	.00%
CANTRIL		21	$168,702	$6,747	.00%
STOCKPORT		19	$313,331	$12,524	.01%
NON-PERMIT		1	$219	$9	.00%
OTHER		142	$1,081,676	$43,270	.03%
* TOTAL COUNTY *		397	$4,449,817	$177,989	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	855	$45,039,839	$1,800,615	1.13%
ELDON	58	$808,000	$32,250	.02%
EDDYVILLE	47	$569,102	$22,764	.01%
AGENCY	34	$287,505	$11,504	.01%
BLAKESBURG	18	$145,587	$5,822	.00%
NON-PERMIT	10	$59,411	$2,376	.00%
OTHER	199	$1,390,999	$55,638	.03%
* TOTAL COUNTY *	1,221	$48,300,443	$1,930,969	1.21%
WARREN COUNTY				
INDIANOLA*	357	$12,668,357	$506,525	.32%
CARLISLE	86	$1,658,617	$66,342	.04%
NORWALK	85	$1,250,970	$50,020	.03%
MILO	19	$204,104	$8,165	.01%
CUMMING	12	$28,107	$1,124	.00%
HARTFORD	26	$102,164	$4,087	.00%
LACONA	23	$357,093	$14,276	.01%
MARTENSDALE	13	$195,749	$7,830	.00%
NEW VIRGINIA	19	$276,656	$11,063	.01%
ST MARYS	11	$125,869	$5,034	.00%
NON-PERMIT	5	$3,194	$128	.00%
OTHER	236	$2,387,536	$95,473	.06%
* TOTAL COUNTY *	892	$19,258,416	$770,067	.48%
WASHINGTON COUNTY				
WASHINGTON*	348	$15,013,463	$600,339	.38%
KALONA	134	$3,576,799	$143,077	.09%
BRIGHTON	38	$392,323	$15,695	.01%
RIVERSIDE	36	$557,295	$22,293	.01%
WELLMAN	67	$1,965,642	$78,624	.05%
AINSWORTH	26	$332,754	$13,309	.01%
CRAWFORDSVILLE	23	$178,178	$7,125	.00%
WEST CHESTER	12	$33,247	$1,330	.00%
NON-PERMIT	1	$1,194	$48	.00%
OTHER	191	$1,825,185	$73,010	.05%
* TOTAL COUNTY *	876	$23,876,080	$954,850	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	125	$2,453,391	$98,138	.06%
SEYMOUR	41	$459,263	$18,368	.01%
ALLERTON	38	$320,750	$12,830	.01%
HUMESTON	44	$875,723	$35,030	.02%
CLIO	10	$33,629	$1,345	.00%
LINEVILLE	14	$141,235	$5,648	.00%
NON-PERMIT	1	$638	$26	.00%
OTHER	89	$451,550	$18,060	.01%
* TOTAL COUNTY *	362	$4,736,179	$189,445	.12%
WEBSTER COUNTY				
FT DODGE*	990	$62,754,226	$2,509,845	1.58%
GOWRIE	70	$1,651,296	$65,863	.04%
DAYTON	43	$699,595	$27,983	.02%
LEHIGH	21	$504,491	$20,169	.01%
OTHO	17	$70,164	$2,807	.00%
BADGER	25	$196,145	$7,845	.00%
CALLENDER	23	$289,616	$11,584	.01%
CLARE	14	$105,917	$4,236	.00%
DUNCOMBE	19	$168,512	$6,743	.00%
HARCOURT	29	$654,347	$26,176	.02%
MOORLAND	14	$203,409	$8,134	.01%
VINCENT	15	$231,924	$9,278	.01%
NON-PERMIT	13	$12,176	$490	.00%
OTHER	275	$5,074,031	$202,961	.13%
* TOTAL COUNTY *	1,568	$72,615,849	$2,904,114	1.83%
WINNEBAGO COUNTY				
FOREST CITY*	153	$4,312,810	$172,340	.11%
BUFFALO CENTER	71	$2,030,373	$81,050	.05%
LAKE MILLS	114	$3,521,088	$140,843	.09%
THOMPSON	32	$1,441,425	$57,658	.04%
LELAND	15	$88,686	$3,548	.00%
RAKE	21	$308,324	$12,330	.01%
NON-PERMIT	1	$491	$20	.00%
OTHER	96	$1,918,951	$76,762	.05%
* TOTAL COUNTY *	503	$13,622,148	$544,551	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	349	$15,647,862	$625,843	.39%
CALMAR	58	$1,454,610	$58,182	.04%
OSSIAN	56	$1,012,632	$40,506	.03%
FT. ATKINSON	35	$446,088	$17,841	.01%
RIDGEWAY	24	$205,510	$8,220	.01%
SPILLVILLE	23	$334,908	$13,345	.01%
NON-PERMIT	9	$23,949	$958	.00%
OTHER	220	$2,601,394	$104,011	.07%
* TOTAL COUNTY *	774	$21,726,953	$868,906	.55%
WOODBURY COUNTY				
SIOUX CITY*	2,052	$155,644,543	$6,212,192	3.91%
MOVILLE	58	$2,731,868	$109,278	.07%
ANTHON	50	$844,715	$33,788	.02%
CORRECTIONVILLE	59	$632,782	$25,312	.02%
DANBURY	29	$639,269	$25,571	.02%
SERGEANT BLUFF	49	$810,361	$32,414	.02%
SLOAN	43	$664,413	$26,575	.02%
CUSHING	23	$109,834	$4,395	.00%
HORNICK	13	$354,327	$14,161	.01%
LAWTON	25	$467,589	$18,702	.01%
OTO	11	$141,123	$5,647	.00%
PIERSON	24	$309,224	$12,370	.01%
SALIX	15	$326,080	$13,042	.01%
SMITHLAND	15	$110,015	$4,399	.00%
NON-PERMIT	14	$178,991	$7,158	.00%
OTHER	114	$1,016,328	$40,643	.03%
* TOTAL COUNTY *	2,594	$164,981,462	$6,585,647	4.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	57	$480,492	$19,217	.01%
NORTHWOOD*	96	$3,445,449	$137,819	.09%
FERTILE	22	$217,274	$8,693	.01%
GRAFTON	24	$346,525	$13,862	.01%
HANLONTOWN	11	$147,391	$5,895	.00%
JOICE	12	$86,975	$3,480	.00%
KENSETT	18	$304,0[illegible]9	$12,161	.01%
NON-PERMIT	1	$1,600	$64	.00%
OTHER	81	$587,002	$23,475	.01%
* TOTAL COUNTY *	322	$5,616,727	$224,666	.14%
WRIGHT COUNTY				
CLARION*	164	$4,707,887	$188,302	.12%
EAGLE GROVE	150	$5,272,650	$210,897	.13%
BELMOND	137	$5,058,173	$202,324	.13%
DOWS	44	$690,480	$27,620	.02%
GOLDFIELD	38	$627,188	$25,085	.02%
ROWAN	16	$155,234	$6,208	.00%
WOOLSTOCK	14	$401,335	$16,054	.01%
NON-PERMIT	3	$1,045	$42	.00%
OTHER	99	$718,785	$28,749	.02%
* TOTAL COUNTY *	665	$17,632,777	$705,281	.44%
* LATE FILERS *	7,678	$57,144,600	$2,336,441	1.47%
** GRAND TOTAL **	102,006	$3,975,399,136	$158,972,521	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	54	$138,279
* TOTAL *	54	$138,279

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$32,328
BLDG. MTL.	17	$52,176
GEN. MDSE.	7	$18,199
FOOD	8	$11,965
MOTOR VEH.	27	$26,774
APPAREL	8	$7,789
HOME FURN.	9	$4,671
EAT DRINK	29	$29,164
SPECIALTY	67	$21,797
SERVICES	123	$33,281
WHOLESALE	36	$89,055
MISC.	49	$84,571
* TOTAL *	392	$411,770

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES		
BLDG. MTL.	5	$9,550
GEN. MDSE.	7	$19,403
FOOD	6	$8,166
MOTOR VEH.	20	$20,128
APPAREL	5	$862
HOME FURN.		
EAT DRINK	15	$11,624
SPECIALTY	41	$15,786
SERVICES	57	$18,090
WHOLESALE	24	$19,655
MISC.	27	$45,038
* TOTAL *	207	$168,302

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$37,380	17	$113,959	22	$151,339
BLDG. MTL.			20	$32,041	20	$32,041
GEN. MDSE.	7	$37,765	7	$9,654	14	$47,419
FOOD	5	$27,992	9	$13,022	14	$41,014
MOTOR VEH.	16	$29,343	24	$19,117	40	$48,460
APPAREL	8	$14,430	8	$4,001	16	$18,431
HOME FURN.	7	$5,432	6	$1,670	13	$7,102
EAT DRINK	14	$13,875	34	$26,761	48	$40,636
SPECIALTY	31	$27,614	64	$17,209	95	$44,823
SERVICES	67	$25,024	112	$29,215	179	$54,239
WHOLESALE	13	$39,443	37	$36,003	50	$75,446
MISC.	28	$41,760	49	$28,534	77	$70,294
* TOTAL *	201	$300,058	387	$331,186	588	$631,244

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$82,877	13	$29,499	20	$112,376
BLDG. MTL.	10	$26,507	8	$5,917	18	$32,424
GEN. MDSE.	10	$95,189			10	$95,189
FOOD	10	$40,434	9	$2,738	19	$43,172
MOTOR VEH.	23	$28,149	20	$8,143	43	$36,292
APPAREL	9	$20,056			9	$20,056
HOME FURN.	13	$14,892			13	$14,892
EAT DRINK	20	$29,806	21	$7,726	41	$37,532
SPECIALTY	68	$42,469	53	$3,028	121	$45,497
SERVICES	81	$34,021	73	$7,540	154	$41,561
WHOLESALE	19	$38,776	20	$14,164	39	$52,940
MISC.	25	$30,702	36	$4,791	61	$35,493
* TOTAL *	295	$483,878	253	$83,546	548	$567,424

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$3,285	10	$3,285
BLDG. MTL.	7	$7,695	9	$3,805	16	$11,500
GEN. MDSE.						
FOOD	5	$10,845			5	$10,845
MOTOR VEH.	6	$13,053	10	$7,848	16	$20,901
APPAREL	7	$9,529			7	$9,529
HOME FURN.	9	$18,263			9	$18,263
EAT DRINK	10	$11,024	17	$9,083	27	$20,107
SPECIALTY	26	$26,798	31	$1,942	57	$28,740
SERVICES	57	$22,612	49	$11,340	106	$33,952
WHOLESALE	19	$35,869	22	$11,613	41	$47,482
MISC.	31	$93,192	32	$8,932	63	$102,124
* TOTAL *	177	$248,880	180	$57,848	357	$306,728

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$29,503
BLDG. MTL.					22	$19,990
GEN. MDSE.			6	$18,407	5	$1,680
FOOD			5	$20,750	16	$11,034
MOTOR VEH.	10	$25,643	19	$20,277	23	$26,022
APPAREL	8	$9,558	6	$16,164		
HOME FURN.			9	$18,984	9	$6,813
EAT DRINK	12	$9,398	18	$24,305	34	$18,417
SPECIALTY	20	$8,406	40	$23,106	86	$25,317
SERVICES	36	$12,925	62	$22,869	160	$36,342
WHOLESALE	12	$10,563	17	$47,525	60	$81,014
MISC.	30	$78,684	38	$135,880	57	$14,241
* TOTAL *	128	$155,177	220	$348,267	492	$270,373

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$29,503
BLDG. MTL.	22	$19,990
GEN. MDSE.	11	$20,087
FOOD	21	$31,784
MOTOR VEH.	52	$71,942
APPAREL	14	$25,722
HOME FURN.	18	$25,797
EAT DRINK	64	$52,120
SPECIALTY	146	$56,829
SERVICES	258	$72,136
WHOLESALE	89	$139,102
MISC.	125	$228,805
* TOTAL *	840	$773,817

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$779,686	11	$227,027		
BLDG. MTL.	64	$198,291	18	$88,058		
GEN. MDSE.	29	$1,175,530	13	$420,892		
FOOD	52	$243,040	26	$78,890		
MOTOR VEH.	135	$242,435	57	$113,406	5	$4,757
APPAREL	61	$169,917	47	$128,954		
HOME FURN.	86	$204,254	44	$104,431		
EAT DRINK	165	$393,627	84	$252,034	13	$12,349
SPECIALTY	552	$440,240	322	$207,898	32	$5,825
SERVICES	663	$623,625	272	$184,862	34	$16,219
WHOLESALE	175	$525,123	62	$123,033	11	$2,502
MISC.	226	$302,407	85	$97,468	22	$27,568
* TOTAL *	2,226	$5,298,175	1,041	$2,026,953	117	$69,220

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$35,131	42	$1,041,844
BLDG. MTL.	15	$40,819	97	$327,168
GEN. MDSE.	7	$8,499	49	$1,604,921
FOOD	11	$14,405	89	$336,335
MOTOR VEH.	24	$15,818	221	$376,416
APPAREL			108	$298,871
HOME FURN.	13	$4,860	143	$313,545
EAT DRINK	31	$24,400	293	$682,410
SPECIALTY	84	$20,432	990	$674,395
SERVICES	140	$34,339	1,109	$859,045
WHOLESALE	42	$51,543	290	$702,201
MISC.	91	$76,977	424	$504,420
* TOTAL *	471	$327,223	3,855	$7,721,571

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$133,161	16	$66,175	27	$199,336
BLDG. MTL.	16	$38,060	14	$13,659	30	$51,719
GEN. MDSE.	9	$98,014			9	$98,014
FOOD	14	$47,283	10	$10,186	24	$57,469
MOTOR VEH.	30	$46,482	26	$16,680	56	$63,162
APPAREL	15	$25,841			15	$25,841
HOME FURN.	15	$52,662	10	$3,542	25	$56,204
EAT DRINK	29	$64,204	17	$11,055	46	$75,259
SPECIALTY	116	$55,322	92	$9,644	208	$64,966
SERVICES	140	$56,475	111	$19,518	251	$75,993
WHOLESALE	30	$46,908	37	$27,334	67	$74,242
MISC.	49	$53,156	66	$75,952	115	$129,108
* TOTAL *	474	$717,568	399	$253,745	873	$971,313

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,665	19	$56,468	25	$133,133
BLDG. MTL.	9	$30,735	22	$34,041	31	$64,776
GEN. MDSE.	9	$73,980	10	$9,657	19	$83,637
FOOD	7	$29,641	14	$13,305	21	$42,946
MOTOR VEH.	22	$42,136	26	$37,441	48	$79,577
APPAREL	15	$28,724	9	$2,383	24	$31,107
HOME FURN.	9	$17,033	15	$5,155	24	$22,188
EAT DRINK	22	$55,315	26	$19,971	48	$75,286
SPECIALTY	71	$43,496	131	$22,542	202	$66,038
SERVICES	99	$115,043	159	$52,414	258	$167,457
WHOLESALE	22	$44,600	51	$86,449	73	$131,049
MISC.	39	$35,716	80	$23,529	119	$59,245
* TOTAL *	330	$593,084	562	$363,355	892	$956,439

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$100,949	18	$38,178	23	$139,127
BLDG. MTL.	8	$22,991	19	$25,374	27	$48,365
GEN. MDSE.	8	$100,268	6	$5,393	14	$105,661
FOOD	5	$31,785	11	$4,739	16	$36,524
MOTOR VEH.	17	$23,584	27	$42,260	44	$65,844
APPAREL	5	$8,186			5	$8,186
HOME FURN.	7	$4,679	15	$7,397	22	$12,076
EAT DRINK	24	$38,911	34	$20,589	58	$59,500
SPECIALTY	57	$41,113	97	$10,940	154	$52,053
SERVICES	79	$24,986	168	$34,831	247	$59,817
WHOLESALE	22	$63,726	69	$91,344	91	$155,070
MISC.	35	$12,088	56	$19,258	91	$31,346
* TOTAL *	272	$473,266	520	$300,303	792	$773,569

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$140,695	22	$41,826	33	$182,521
BLDG. MTL.	7	$32,668	18	$53,293	25	$85,961
GEN. MDSE.	11	$122,706	7	$6,377	18	$129,083
FOOD	6	$40,625	5	$4,249	11	$44,874
MOTOR VEH.	29	$60,312	24	$14,627	53	$74,939
APPAREL	17	$43,785			17	$43,785
HOME FURN.	26	$28,070	9	$16,123	35	$44,193
EAT DRINK	25	$73,545	26	$13,754	51	$87,299
SPECIALTY	82	$101,134	78	$18,533	160	$119,667
SERVICES	126	$85,829	128	$23,007	254	$108,836
WHOLESALE	28	$84,797	55	$103,343	83	$188,140
MISC.	45	$89,636	75	$25,202	120	$114,838
* TOTAL *	413	$903,802	447	$320,334	860	$1,224,136

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

BUTLER	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	30	$142,445
BLDG. MTL.	33	$45,186
GEN. MDSE.	13	$23,483
FOOD	22	$15,571
MOTOR VEH.	45	$41,809
APPAREL	12	$8,313
HOME FURN.	21	$18,649
EAT DRINK	37	$26,618
SPECIALTY	110	$20,503
SERVICES	224	$64,963
WHOLESALE	65	$84,944
MISC.	80	$30,714
* TOTAL *	692	$523,198

CALHOUN	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	20	$110,026
BLDG. MTL.	21	$22,839
GEN. MDSE.	11	$13,263
FOOD	14	$21,470
MOTOR VEH.	28	$28,169
APPAREL	9	$17,561
HOME FURN.	20	$13,241
EAT DRINK	30	$23,210
SPECIALTY	107	$33,857
SERVICES	174	$52,934
WHOLESALE	67	$103,898
MISC.	63	$10,960
* TOTAL *	564	$451,428

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$116,235	26	$48,476	35	$164,711
BLDG. MTL.	14	$62,811	17	$27,701	31	$90,512
GEN. MDSE.	10	$201,075	8	$5,337	18	$206,412
FOOD	8	$57,801	11	$7,150	19	$64,951
MOTOR VEH.	27	$60,580	26	$28,543	53	$89,123
APPAREL	18	$44,964			18	$44,964
HOME FURN.	19	$46,753	10	$8,740	29	$55,493
EAT DRINK	33	$75,462	35	$27,859	68	$103,321
SPECIALTY	70	$87,165	82	$21,687	152	$108,852
SERVICES	119	$80,224	126	$34,486	245	$114,710
WHOLESALE	46	$104,535	71	$97,331	117	$201,866
MISC.	37	$19,555	51	$52,528	88	$72,083
* TOTAL *	410	$957,160	463	$359,838	873	$1,316,998

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$30,822	23	$30,822
BLDG. MTL.	13	$58,720	10	$10,301	23	$69,021
GEN. MDSE.	10	$135,678	6	$5,755	16	$141,433
FOOD	10	$43,152	8	$11,327	18	$54,479
MOTOR VEH.	37	$30,949	29	$20,546	66	$51,495
APPAREL	19	$34,573	5	$1,406	24	$35,979
HOME FURN.	19	$19,343	15	$3,536	34	$22,879
EAT DRINK	22	$51,831	26	$17,108	48	$68,939
SPECIALTY	64	$60,818	72	$16,362	136	$77,180
SERVICES	95	$65,920	113	$25,510	208	$91,430
WHOLESALE	38	$166,214	39	$49,233	77	$215,447
MISC.	54	$117,902	44	$12,272	98	$130,174
* TOTAL *	381	$785,100	390	$204,178	771	$989,278

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$28,330	18	$28,330
BLDG. MTL.	5	$12,016	9	$14,484	14	$26,500
GEN. MDSE.			6	$6,315	6	$6,315
FOOD			13	$11,895	13	$11,895
MOTOR VEH.	9	$33,107	35	$40,103	44	$73,210
APPAREL	6	$12,312			6	$12,312
HOME FURN.	6	$15,294	12	$4,706	18	$20,000
EAT DRINK	11	$11,773	36	$33,958	47	$45,731
SPECIALTY	38	$18,683	109	$22,362	147	$41,045
SERVICES	49	$17,797	161	$43,221	210	$61,018
WHOLESALE	22	$59,398	59	$111,051	81	$170,449
MISC.	32	$82,915	97	$32,195	129	$115,110
* TOTAL *	178	$263,295	555	$348,620	733	$611,915

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$332,729	5	$71,907	11	$9,506
BLDG. MTL.	20	$89,359	8	$27,009	11	$28,637
GEN. MDSE.	14	$677,274	8	$19,057		
FOOD	18	$97,889	5	$26,487	9	$4,250
MOTOR VEH.	55	$85,078	24	$32,442	17	$16,676
APPAREL	34	$112,108	10	$12,999		
HOME FURN.	41	$90,852	12	$7,800		
EAT DRINK	82	$196,039	32	$79,993	17	$12,660
SPECIALTY	237	$222,431	65	$50,806	63	$7,735
SERVICES	290	$323,780	98	$56,946	73	$11,725
WHOLESALE	86	$291,907	21	$34,539	48	$29,314
MISC.	107	$98,919	27	$51,413	49	$21,511
* TOTAL *	996	$2,618,365	315	$471,398	298	$142,014

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$414,142
BLDG. MTL.	39	$145,005
GEN. MDSE.	22	$696,331
FOOD	32	$128,626
MOTOR VEH.	96	$134,196
APPAREL	44	$125,107
HOME FURN.	53	$98,652
EAT DRINK	131	$288,692
SPECIALTY	365	$280,972
SERVICES	461	$392,451
WHOLESALE	155	$355,760
MISC.	183	$171,843
* TOTAL *	1,609	$3,231,777

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$116,508	16	$20,921	23	$137,429
BLDG. MTL.	8	$19,295	8	$29,800	16	$49,095
GEN. MDSE.	5	$85,837			5	$85,837
FOOD	9	$32,048			9	$32,048
MOTOR VEH.	24	$44,878	16	$12,587	40	$57,465
APPAREL	11	$23,474			11	$23,474
HOME FURN.	10	$19,034	10	$3,857	20	$22,891
EAT DRINK	19	$35,006	18	$8,228	37	$43,234
SPECIALTY	55	$40,377	53	$18,288	108	$58,665
SERVICES	90	$33,986	101	$26,494	191	$60,480
WHOLESALE	26	$42,241	42	$35,561	68	$77,802
MISC.	35	$58,705	60	$33,106	95	$91,811
* TOTAL *	299	$551,389	324	$188,842	623	$740,231

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	NEW HAMPTON* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			19	$37,020	19	$37,020
BLDG. MTL.	6	$38,506	15	$13,754	21	$52,260
GEN. MDSE.	5	$27,480			5	$27,480
FOOD			11	$6,682	11	$6,682
MOTOR VEH.	25	$44,889	22	$28,533	47	$73,422
APPAREL	9	$8,399			9	$8,399
HOME FURN.	9	$11,727	9	$6,174	18	$17,901
EAT DRINK	14	$23,311	28	$17,386	42	$40,697
SPECIALTY	44	$24,458	67	$10,328	111	$34,786
SERVICES	50	$39,972	106	$24,564	156	$64,536
WHOLESALE	19	$57,464	38	$40,312	57	$97,776
MISC.	26	$72,301	60	$27,869	86	$100,170
* TOTAL *	207	$348,507	375	$212,622	582	$561,129

CLARKE CLASS	OSCEOLA* NO. OF BUS.	OSCEOLA* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			6	$1,885	6	$1,885
BLDG. MTL.	7	$30,702			7	$30,702
GEN. MDSE.						
FOOD						
MOTOR VEH.	19	$18,764	7	$1,050	26	$19,814
APPAREL						
HOME FURN.	12	$4,583			12	$4,583
EAT DRINK	17	$22,173	6	$4,846	23	$27,019
SPECIALTY	42	$21,265	22	$5,437	64	$26,702
SERVICES	72	$27,796	35	$3,791	107	$31,587
WHOLESALE	14	$20,081	15	$5,131	29	$25,212
MISC.	33	$174,103	21	$13,203	54	$187,306
* TOTAL *	216	$319,467	112	$35,343	328	$354,810

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$105,240	19	$13,545	27	$118,785
BLDG. MTL.	17	$53,802	9	$10,082	26	$63,884
GEN. MDSE.	13	$260,097			13	$260,097
FOOD	9	$47,193	7	$2,194	16	$49,387
MOTOR VEH.	29	$79,726	16	$8,174	45	$87,900
APPAREL	29	$67,878			29	$67,878
HOME FURN.	32	$51,569	5	$3,831	37	$55,400
EAT DRINK	46	$83,621	12	$6,023	58	$89,644
SPECIALTY	113	$113,437	58	$5,664	171	$119,101
SERVICES	154	$101,250	73	$9,298	227	$110,548
WHOLESALE	45	$61,609	39	$66,761	84	$128,370
MISC.	54	$24,586	40	$22,520	94	$47,106
* TOTAL *	549	$1,050,008	278	$148,092	827	$1,198,100

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$107,089
BLDG. MTL.	34	$91,386
GEN. MDSE.	17	$22,498
FOOD	29	$27,046
MOTOR VEH.	56	$38,402
APPAREL	9	$17,499
HOME FURN.	18	$9,420
EAT DRINK	59	$43,799
SPECIALTY	165	$47,103
SERVICES	239	$57,232
WHOLESALE	99	$167,779
MISC.	87	$25,326
* TOTAL *	848	$654,579

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$276,751				
BLDG. MTL.	22	$66,033				
GEN. MDSE.	17	$467,406	6	$27,851		
FOOD	27	$104,675				
MOTOR VEH.	60	$176,261	15	$13,118	8	$1,411
APPAREL	22	$52,558				
HOME FURN.	34	$96,370	11	$14,568		
EAT DRINK	89	$197,710	13	$19,266	9	$5,946
SPECIALTY	183	$261,653	21	$25,525	19	$2,927
SERVICES	292	$164,304	66	$18,244	42	$24,104
WHOLESALE	55	$80,198	30	$47,271		
MISC.	83	$106,619	26	$116,496	21	$27,892
* TOTAL *	895	$2,050,538	188	$282,339	99	$62,280

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$20,956	35	$297,707
BLDG. MTL.	16	$19,742	38	$85,775
GEN. MDSE.	8	$3,058	31	$498,315
FOOD	9	$3,934	36	$108,609
MOTOR VEH.	28	$23,329	111	$214,119
APPAREL			22	$52,558
HOME FURN.	8	$3,986	53	$114,924
EAT DRINK	35	$19,154	146	$242,076
SPECIALTY	74	$10,586	297	$300,691
SERVICES	135	$41,665	535	$248,317
WHOLESALE	46	$41,045	131	$168,514
MISC.	54	$22,778	184	$273,785
* TOTAL *	437	$210,233	1,619	$2,605,390

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$86,921	19	$39,612	25	$126,533
BLDG. MTL.	10	$35,761	13	$15,082	23	$50,843
GEN. MDSE.	7	$86,763	5	$3,625	12	$90,388
FOOD	6	$38,872	10	$4,809	16	$43,681
MOTOR VEH.	22	$27,715	24	$22,236	46	$49,951
APPAREL	14	$26,817			14	$26,817
HOME FURN.	9	$4,358	7	$285	16	$4,643
EAT DRINK	33	$67,767	26	$16,809	59	$84,576
SPECIALTY	52	$54,465	56	$10,532	108	$64,997
SERVICES	76	$40,242	127	$31,092	203	$71,334
WHOLESALE	27	$80,326	49	$47,978	76	$128,304
MISC.	39	$24,096	47	$16,958	86	$41,054
* TOTAL *	301	$574,103	383	$209,018	684	$783,121

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$137,817	27	$35,406
BLDG. MTL.			5	$8,715	15	$21,017
GEN. MDSE.	8	$79,181			10	$15,658
FOOD			5	$11,660	14	$5,541
MOTOR VEH.	22	$29,445	12	$10,916	37	$30,604
APPAREL	9	$22,247				
HOME FURN.	10	$12,052			16	$9,682
EAT DRINK	20	$32,541	14	$9,249	30	$20,648
SPECIALTY	54	$32,128	20	$6,385	128	$27,469
SERVICES	97	$75,564	42	$32,357	169	$69,658
WHOLESALE	23	$72,186	10	$20,703	65	$74,411
MISC.	45	$123,382	18	$22,876	77	$79,368
* TOTAL *	288	$478,726	131	$260,678	588	$389,462

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

DALLAS CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	32	$173,223
BLDG. MTL.	20	$29,732
GEN. MDSE.	18	$94,839
FOOD	19	$17,201
MOTOR VEH.	71	$70,965
APPAREL	9	$22,247
HOME FURN.	26	$21,734
EAT DRINK	64	$62,438
SPECIALTY	202	$65,982
SERVICES	308	$177,579
WHOLESALE	98	$167,300
MISC.	140	$225,626
* TOTAL *	1,007	$1,128,866

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	BLOOMFIELD* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	5	$23,220			5	$23,220
BLDG. MTL.			7	$6,712	7	$6,712
GEN. MDSE.	7	$17,458	5	$709	12	$18,167
FOOD						
MOTOR VEH.	14	$15,980	9	$1,806	23	$17,786
APPAREL	5	$5,333			5	$5,333
HOME FURN.			6	$4,121	6	$4,121
EAT DRINK	8	$10,670	7	$1,875	15	$12,545
SPECIALTY	29	$18,973	52	$3,176	81	$22,149
SERVICES	53	$18,636	42	$6,235	95	$24,871
WHOLESALE	8	$25,544	31	$20,195	39	$45,739
MISC.	30	$63,166	31	$3,801	61	$66,967
* TOTAL *	159	$198,980	190	$48,630	349	$247,610

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$30,596	10	$30,596
BLDG. MTL.			8	$13,435	8	$13,435
GEN. MDSE.			6	$10,452	6	$10,452
FOOD			7	$8,204	7	$8,204
MOTOR VEH.	6	$8,424	17	$4,393	23	$12,817
APPAREL			7	$4,707	7	$4,707
HOME FURN.			8	$9,100	8	$9,100
EAT DRINK	10	$12,553	11	$6,961	21	$19,514
SPECIALTY	15	$7,558	60	$12,173	75	$19,731
SERVICES	28	$6,767	66	$15,220	94	$21,987
WHOLESALE	8	$15,544	24	$17,066	32	$32,610
MISC.	25	$46,528	17	$3,839	42	$50,367
* TOTAL *	92	$97,374	241	$136,146	333	$233,520

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$114,594	13	$12,867	18	$127,461
BLDG. MTL.	6	$51,728	15	$26,119	21	$77,847
GEN. MDSE.	7	$63,432			7	$63,432
FOOD	5	$22,791	9	$6,267	14	$29,058
MOTOR VEH.	18	$32,707	20	$12,179	38	$44,886
APPAREL	9	$15,856			9	$15,856
HOME FURN.	8	$11,630	10	$8,980	18	$20,610
EAT DRINK	16	$26,358	26	$13,263	42	$39,621
SPECIALTY	54	$35,606	52	$6,503	106	$42,109
SERVICES	68	$18,450	118	$25,921	186	$44,371
WHOLESALE	23	$46,137	50	$66,091	73	$112,228
MISC.	25	$20,599	67	$57,609	85	$67,184
* TOTAL *	244	$459,888	373	$224,775	617	$684,663

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$336,591			7	$13,188
BLDG. MTL.	19	$67,356			11	$23,144
GEN. MDSE.	10	$392,392				
FOOD	41	$109,460			9	$9,349
MOTOR VEH.	41	$90,827	6	$14,229	35	$34,884
APPAREL	27	$78,763	20	$72,250		
HOME FURN.	46	$83,487	7	$18,007	5	$14,896
EAT DRINK	86	$205,092	12	$14,301	13	$8,364
SPECIALTY	184	$147,136	37	$89,337	79	$13,632
SERVICES	231	$164,319	44	$29,175	89	$18,159
WHOLESALE	61	$202,577	10	$46,389	28	$82,685
MISC.	97	$83,267	21	$168,803	46	$20,711
* TOTAL *	856	$1,961,267	157	$452,491	322	$239,012

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$349,779
BLDG. MTL.	30	$90,500
GEN. MDSE.	10	$392,392
FOOD	50	$118,809
MOTOR VEH.	82	$139,940
APPAREL	47	$151,013
HOME FURN.	58	$116,390
EAT DRINK	111	$227,757
SPECIALTY	300	$250,105
SERVICES	364	$211,653
WHOLESALE	99	$331,651
MISC.	164	$272,781
* TOTAL *	1,335	$2,652,770

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$89,464	24	$43,875	31	$133,339
BLDG. MTL.			13	$15,953	13	$15,953
GEN. MDSE.						
FOOD			8	$6,992	8	$6,992
MOTOR VEH.	14	$26,031	29	$36,778	43	$62,809
APPAREL	8	$19,102	6	$2,702	14	$21,804
HOME FURN.	11	$9,476	14	$7,317	25	$16,793
EAT DRINK	16	$21,923	54	$46,022	70	$67,945
SPECIALTY	61	$95,980	109	$15,777	170	$111,757
SERVICES	72	$26,106	152	$38,125	224	$64,231
WHOLESALE	11	$14,340	33	$36,728	44	$51,068
MISC.	35	$93,412	69	$32,866	104	$126,278
* TOTAL *	235	$395,834	511	$283,135	746	$678,969

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$534,941	5	$45,245	21	$36,480
BLDG. MTL.	57	$181,310			16	$66,396
GEN. MDSE.	21	$1,003,330	6	$30,638	7	$5,383
FOOD	57	$189,309	5	$8,871	15	$14,153
MOTOR VEH.	90	$188,154	11	$15,461	27	$61,663
APPAREL	64	$316,732	8	$9,112		
HOME FURN.	77	$143,709	7	$20,965	13	$9,710
EAT DRINK	172	$384,300	12	$17,947	61	$58,091
SPECIALTY	443	$442,144	29	$28,194	95	$21,659
SERVICES	507	$498,898	49	$42,771	182	$71,359
WHOLESALE	134	$316,870	15	$76,897	79	$100,216
MISC.	162	$219,360	20	$39,951	101	$42,308
* TOTAL *	1,809	$4,419,057	167	$336,052	617	$487,418

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	51	$616,666
BLDG. MTL.	73	$247,706
GEN. MDSE.	34	$1,039,351
FOOD	77	$212,333
MOTOR VEH.	128	$265,278
APPAREL	72	$325,844
HOME FURN.	97	$174,384
EAT DRINK	245	$460,338
SPECIALTY	567	$491,997
SERVICES	738	$613,028
WHOLESALE	228	$493,983
MISC.	283	$301,619
* TOTAL *	2,593	$5,242,527

EMMET CLASS	ESTHERVILLE* NO. OF BUS.	ESTHERVILLE* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	6	$99,385	10	$27,155	16	$126,540
BLDG. MTL.	6	$24,624	10	$14,098	16	$38,722
GEN. MDSE.	10	$74,827			10	$74,827
FOOD	6	$27,558	5	$3,549	11	$31,107
MOTOR VEH.	19	$33,047	10	$3,939	29	$36,986
APPAREL	7	$25,552			7	$25,552
HOME FURN.	10	$15,071			10	$15,071
EAT DRINK	21	$33,491	11	$9,084	32	$42,575
SPECIALTY	71	$29,878	50	$7,488	121	$37,366
SERVICES	89	$33,893	66	$12,883	155	$46,776
WHOLESALE	22	$43,027	30	$17,236	52	$60,263
MISC.	30	$10,246	42	$9,701	72	$19,947
* TOTAL *	297	$450,599	234	$105,133	531	$555,732

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$98,470	5	$52,770	25	$22,168
BLDG. MTL.	8	$12,491			15	$26,610
GEN. MDSE.	8	$68,255			8	$64,960
FOOD	7	$25,006	5	$15,711	15	$11,230
MOTOR VEH.	16	$29,772	13	$16,104	24	$16,583
APPAREL	15	$19,223				
HOME FURN.	15	$16,306	6	$21,660	9	$654
EAT DRINK	24	$38,924	13	$10,116	40	$23,697
SPECIALTY	68	$43,185	25	$16,530	67	$8,744
SERVICES	91	$64,902	34	$14,132	134	$33,142
WHOLESALE	25	$71,583	9	$23,831	57	$111,966
MISC.	26	$12,624	24	$33,151	54	$39,570
* TOTAL *	308	$500,741	134	$204,005	448	$359,324

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$173,408
BLDG. MTL.	23	$39,101
GEN. MDSE.	16	$133,215
FOOD	27	$51,947
MOTOR VEH.	53	$62,459
APPAREL	15	$19,223
HOME FURN.	30	$38,620
EAT DRINK	77	$72,737
SPECIALTY	160	$68,459
SERVICES	259	$112,176
WHOLESALE	91	$207,380
MISC.	104	$85,345
* TOTAL *	890	$1,064,070

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$116,611	13	$29,445	20	$146,056
BLDG. MTL.	8	$30,048	10	$25,933	18	$55,981
GEN. MDSE.	9	$129,767	7	$6,349	16	$136,116
FOOD	7	$39,368	10	$3,220	17	$42,588
MOTOR VEH.	22	$33,338	14	$17,942	36	$51,280
APPAREL	19	$31,607			19	$31,607
HOME FURN.	13	$21,813	10	$1,494	23	$23,307
EAT DRINK	26	$51,534	16	$8,169	42	$59,703
SPECIALTY	66	$51,574	62	$9,456	128	$61,030
SERVICES	114	$54,322	135	$23,778	249	$78,100
WHOLESALE	32	$70,722	39	$39,975	71	$110,697
MISC.	40	$27,801	45	$10,719	85	$38,520
* TOTAL *	363	$658,505	361	$176,480	724	$834,985

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$113,088	12	$15,619	17	$128,707
BLDG. MTL.	7	$34,181	11	$6,869	18	$41,050
GEN. MDSE.						
FOOD	5	$6,892	7	$1,498	12	$8,390
MOTOR VEH.	15	$33,499	19	$9,926	34	$43,425
APPAREL	8	$10,388			8	$10,388
HOME FURN.	11	$10,213	6	$1,146	17	$11,359
EAT DRINK	19	$31,214	12	$6,607	31	$37,821
SPECIALTY	40	$22,765	38	$9,678	78	$32,443
SERVICES	65	$31,836	55	$10,127	120	$41,963
WHOLESALE	28	$49,724	46	$54,121	74	$103,845
MISC.	32	$43,062	51	$33,268	83	$76,330
* TOTAL *	235	$386,862	257	$148,859	492	$535,721

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	17	$37,243
BLDG. MTL.	13	$14,182
GEN. MDSE.	11	$68,922
FOOD	8	$29,082
MOTOR VEH.	23	$25,820
APPAREL	7	$10,979
HOME FURN.	7	$3,344
EAT DRINK	26	$25,444
SPECIALTY	58	$14,959
SERVICES	105	$35,763
WHOLESALE	30	$34,517
MISC.	38	$98,741
* TOTAL *	343	$398,996

GREENE CLASS	JEFFERSON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			13	$16,111	13	$16,111
BLDG. MTL.	11	$28,384	9	$3,932	20	$32,316
GEN. MDSE.	5	$35,519	5	$2,831	10	$38,350
FOOD						
MOTOR VEH.	9	$20,252	21	$8,149	30	$28,401
APPAREL	12	$15,237			12	$15,237
HOME FURN.	11	$5,894	5	$11	16	$5,905
EAT DRINK	13	$18,985	14	$7,711	27	$26,696
SPECIALTY	46	$23,947	44	$2,318	90	$26,265
SERVICES	60	$27,734	80	$14,776	140	$42,510
WHOLESALE	21	$29,838	34	$70,817	55	$100,655
MISC.	33	$143,230	35	$23,310	68	$166,540
* TOTAL *	221	$349,020	260	$149,966	481	$498,986

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$61,301	13	$32,964	18	$94,265
BLDG. MTL.			10	$10,018	10	$10,018
GEN. MDSE.			7	$5,907	7	$5,907
FOOD			9	$7,291	9	$7,291
MOTOR VEH.	18	$21,385	20	$11,857	38	$33,242
APPAREL						
HOME FURN.	5	$25,505	17	$3,234	22	$28,739
EAT DRINK	10	$8,142	28	$18,624	38	$26,766
SPECIALTY	21	$13,826	74	$14,116	95	$27,942
SERVICES	38	$10,207	105	$22,727	143	$32,934
WHOLESALE	15	$55,888	50	$110,336	65	$166,224
MISC.	29	$36,833	55	$24,655	84	$61,488
* TOTAL *	141	$233,087	388	$261,729	529	$494,816

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$126,648
BLDG. MTL.	16	$30,179
GEN. MDSE.	10	$11,224
FOOD	11	$16,298
MOTOR VEH.	27	$19,087
APPAREL	10	$9,400
HOME FURN.	9	$14,724
EAT DRINK	36	$28,164
SPECIALTY	84	$23,837
SERVICES	152	$24,322
WHOLESALE	48	$65,315
MISC.	58	$25,257
* TOTAL *	486	$394,455

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

HAMILTON CLASS	WEBSTER CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$95,508	20	$43,482	29	$138,990
BLDG. MTL.	14	$32,634	14	$21,474	28	$54,108
GEN. MDSE.	9	$77,341			9	$77,341
FOOD	8	$30,860	6	$5,177	14	$36,037
MOTOR VEH.	18	$27,597	25	$19,421	43	$47,018
APPAREL	9	$32,970			9	$32,970
HOME FURN.	7	$15,230	12	$2,063	19	$17,293
EAT DRINK	23	$38,864	20	$25,111	43	$63,975
SPECIALTY	82	$61,017	67	$9,071	149	$70,088
SERVICES	100	$64,779	106	$30,712	206	$95,491
WHOLESALE	26	$26,856	48	$106,513	74	$133,369
MISC.	34	$9,301	52	$11,643	86	$20,944
* TOTAL *	339	$512,957	370	$274,667	709	$787,624

HANCOCK CLASS	GARNER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$81,936	13	$47,268	18	$129,204
BLDG. MTL.			18	$37,663	18	$37,663
GEN. MDSE.			9	$7,577	9	$7,577
FOOD	7	$8,638	9	$10,351	16	$18,989
MOTOR VEH.	7	$5,388	19	$12,340	26	$17,728
APPAREL			6	$4,205	6	$4,205
HOME FURN.			10	$6,220	10	$6,220
EAT DRINK	7	$4,585	19	$19,220	26	$23,805
SPECIALTY	13	$10,531	66	$32,720	79	$43,251
SERVICES	44	$18,168	112	$32,874	156	$51,042
WHOLESALE	14	$66,895	41	$63,419	55	$130,314
MISC.	17	$53,180	66	$17,621	73	$65,216
* TOTAL *	114	$249,321	378	$285,893	492	$535,214

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$143,772			20	$33,227
BLDG. MTL.	9	$20,649			19	$47,308
GEN. MDSE.	8	$94,887			6	$7,743
FOOD	9	$29,625			12	$12,387
MOTOR VEH.	21	$23,097	12	$11,518	31	$24,312
APPAREL	13	$30,689	5	$5,540		
HOME FURN.	12	$18,169			15	$8,948
EAT DRINK	18	$28,668	6	$8,154	26	$22,693
SPECIALTY	54	$45,192	26	$9,635	93	$25,974
SERVICES	94	$43,481	51	$10,757	130	$25,004
WHOLESALE	17	$43,017	14	$27,973	59	$169,115
MISC.	34	$11,868	37	$95,429	72	$20,978
* TOTAL *	298	$533,114	151	$169,006	483	$397,689

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$176,999
BLDG. MTL.	28	$67,957
GEN. MDSE.	14	$102,630
FOOD	21	$42,012
MOTOR VEH.	64	$58,927
APPAREL	18	$36,229
HOME FURN.	27	$27,117
EAT DRINK	50	$59,515
SPECIALTY	173	$80,801
SERVICES	275	$79,242
WHOLESALE	90	$240,105
MISC.	143	$128,275
* TOTAL *	932	$1,099,809

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$60,584	17	$55,755	22	$116,339
BLDG. MTL.			16	$26,724	16	$26,724
GEN. MDSE.			6	$5,789	6	$5,789
FOOD			13	$16,786	13	$16,786
MOTOR VEH.	14	$16,400	32	$22,061	46	$38,461
APPAREL						
HOME FURN.	5	$6,727	11	$16,817	16	$23,544
EAT DRINK	14	$26,134	34	$22,858	48	$48,992
SPECIALTY	24	$12,019	53	$11,454	77	$23,473
SERVICES	46	$13,363	120	$28,280	166	$41,643
WHOLESALE	10	$28,441	55	$62,238	65	$90,679
MISC.	23	$39,264	47	$26,366	70	$65,630
* TOTAL *	141	$202,932	404	$295,128	545	$498,060

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$176,182	16	$40,534	22	$216,716
BLDG. MTL.	7	$31,475	11	$23,143	18	$54,618
GEN. MDSE.	7	$84,123			7	$84,123
FOOD	5	$32,408	8	$6,874	13	$39,282
MOTOR VEH.	17	$21,109	27	$25,901	44	$47,010
APPAREL	11	$21,407			11	$21,407
HOME FURN.	13	$14,006	7	$18,863	20	$32,869
EAT DRINK	23	$49,132	19	$10,285	42	$59,417
SPECIALTY	56	$58,757	70	$9,578	126	$68,335
SERVICES	84	$29,954	122	$29,127	206	$59,081
WHOLESALE	25	$82,114	50	$66,354	75	$148,468
MISC.	37	$39,507	60	$51,138	97	$90,645
* TOTAL *	291	$640,174	390	$281,797	681	$921,971

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$109,536	8	$5,433	13	$114,969
BLDG. MTL.	6	$24,771	8	$7,233	14	$32,004
GEN. MDSE.	5	$14,593	5	$1,354	10	$15,947
FOOD	6	$19,465	9	$2,073	15	$21,538
MOTOR VEH.	19	$14,866	12	$10,770	31	$25,636
APPAREL	8	$13,458			8	$13,458
HOME FURN.	8	$7,450			8	$7,450
EAT DRINK	15	$10,512	24	$13,229	39	$23,741
SPECIALTY	24	$12,961	51	$8,786	75	$21,747
SERVICES	62	$21,997	72	$6,787	134	$28,784
WHOLESALE	19	$48,320	37	$56,474	56	$104,794
MISC.	28	$10,719	31	$12,670	59	$23,389
* TOTAL *	205	$308,648	257	$124,809	462	$433,457

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$104,297	14	$13,022	20	$117,319
BLDG. MTL.	7	$19,599	8	$6,892	15	$26,491
GEN. MDSE.	7	$49,694			7	$49,694
FOOD						
MOTOR VEH.	20	$34,710	15	$22,380	35	$57,090
APPAREL	9	$16,210			9	$16,210
HOME FURN.	8	$12,436			8	$12,436
EAT DRINK	17	$26,187	17	$8,532	34	$34,719
SPECIALTY	40	$25,384	56	$5,456	96	$30,840
SERVICES	58	$26,978	68	$11,050	126	$38,028
WHOLESALE	28	$61,172	27	$19,686	55	$80,858
MISC.	42	$57,930	47	$13,941	89	$71,871
* TOTAL *	242	$434,597	252	$100,959	494	$535,556

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

IDA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$100,389
BLDG. MTL.	10	$25,169
GEN. MDSE.	6	$36,852
FOOD	14	$21,847
MOTOR VEH.	29	$39,621
APPAREL	11	$15,384
HOME FURN.	11	$4,399
EAT DRINK	15	$13,019
SPECIALTY	63	$18,489
SERVICES	98	$27,698
WHOLESALE	47	$110,039
MISC.	44	$27,647
* TOTAL *	365	$440,553

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$110,209
BLDG. MTL.	15	$35,466
GEN. MDSE.	11	$17,843
FOOD	18	$36,521
MOTOR VEH.	43	$55,635
APPAREL	10	$8,806
HOME FURN.	15	$35,767
EAT DRINK	49	$137,043
SPECIALTY	120	$59,255
SERVICES	204	$120,595
WHOLESALE	58	$127,489
MISC.	81	$73,141
* TOTAL *	641	$817,770

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$80,646	22	$40,321	28	$120,967
BLDG. MTL.	8	$29,724	19	$37,395	27	$67,119
GEN. MDSE.	6	$74,088	5	$2,479	11	$76,567
FOOD	7	$27,424	19	$9,694	26	$37,118
MOTOR VEH.	23	$29,021	19	$15,791	42	$44,812
APPAREL	13	$17,914	7	$5,722	20	$23,636
HOME FURN.	15	$18,582	8	$2,294	23	$20,876
EAT DRINK	30	$37,373	44	$34,864	74	$72,237
SPECIALTY	43	$43,227	96	$37,866	139	$81,093
SERVICES	98	$34,731	176	$42,181	274	$76,912
WHOLESALE	15	$21,546	46	$93,209	61	$114,755
MISC.	32	$16,877	55	$21,026	87	$37,903
* TOTAL *	296	$431,153	516	$342,842	812	$773,995

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$181,682	24	$127,918	34	$309,600
BLDG. MTL.	14	$61,115	23	$50,474	37	$111,589
GEN. MDSE.	16	$157,319	6	$12,839	22	$170,158
FOOD	13	$85,331	12	$12,548	25	$97,879
MOTOR VEH.	36	$57,836	43	$48,556	79	$106,392
APPAREL	19	$39,597			19	$39,597
HOME FURN.	23	$82,048	12	$4,260	35	$86,308
EAT DRINK	40	$96,289	29	$15,490	69	$111,779
SPECIALTY	131	$103,736	123	$62,689	254	$166,425
SERVICES	182	$138,335	180	$51,821	362	$190,156
WHOLESALE	34	$68,026	79	$167,673	113	$235,699
MISC.	55	$31,434	87	$47,691	142	$79,125
* TOTAL *	573	$1,102,748	618	$601,959	1,191	$1,704,707

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$126,362	8	$4,270	14	$130,632
BLDG. MTL.	12	$47,117	10	$7,798	22	$54,915
GEN. MDSE.	6	$89,982			6	$89,982
FOOD	19	$40,529			19	$40,529
MOTOR VEH.	24	$39,576	12	$12,794	36	$52,370
APPAREL	18	$35,672			18	$35,672
HOME FURN.	21	$19,827			21	$19,827
EAT DRINK	29	$49,312	8	$4,026	37	$53,338
SPECIALTY	102	$75,379	31	$9,422	133	$84,801
SERVICES	124	$74,543	70	$10,370	194	$84,913
WHOLESALE	33	$53,268	24	$20,204	57	$73,472
MISC.	52	$48,336	40	$6,808	92	$55,144
* TOTAL *	446	$699,903	203	$75,692	649	$775,595

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$493,432			15	$11,098
BLDG. MTL.	25	$92,646	5	$87,543	21	$30,060
GEN. MDSE.	19	$647,532	6	$115,666	7	$6,944
FOOD	36	$207,564	6	$52,913	12	$8,038
MOTOR VEH.	57	$144,564	18	$30,111	25	$20,701
APPAREL	69	$213,855			6	$54
HOME FURN.	70	$148,743	14	$32,468	17	$7,416
EAT DRINK	105	$428,451	33	$159,577	29	$89,527
SPECIALTY	314	$516,435	43	$38,668	128	$35,658
SERVICES	344	$458,010	88	$86,394	189	$57,127
WHOLESALE	69	$190,006	16	$52,628	60	$53,261
MISC.	126	$200,295	38	$31,192	95	$18,199
* TOTAL *	1,250	$3,741,533	267	$687,160	604	$338,083

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$504,530
BLDG. MTL.	51	$210,249
GEN. MDSE.	32	$770,142
FOOD	54	$268,515
MOTOR VEH.	100	$195,376
APPAREL	75	$213,909
HOME FURN.	101	$188,627
EAT DRINK	167	$677,555
SPECIALTY	485	$590,761
SERVICES	621	$601,531
WHOLESALE	145	$295,895
MISC.	259	$249,686
* TOTAL *	2,121	$4,766,776

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$176,048			14	$14,975
BLDG. MTL.	6	$13,045	7	$15,437	14	$16,502
GEN. MDSE.	5	$69,702	8	$27,521		
FOOD	5	$10,894	10	$20,096	9	$3,636
MOTOR VEH.	18	$11,905	18	$24,141	21	$23,516
APPAREL	6	$4,523	6	$4,481		
HOME FURN.			11	$11,020	12	$6,493
EAT DRINK	10	$8,636	14	$16,233	24	$19,293
SPECIALTY	33	$10,656	44	$30,299	60	$8,659
SERVICES	49	$18,109	45	$14,261	129	$20,469
WHOLESALE	12	$23,162	21	$62,680	50	$46,307
MISC.	20	$9,659	31	$101,156	70	$18,181
* TOTAL *	170	$356,339	215	$327,325	403	$178,031

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$191,023
BLDG. MTL.	27	$44,984
GEN. MDSE.	13	$97,223
FOOD	24	$34,626
MOTOR VEH.	57	$59,562
APPAREL	12	$9,004
HOME FURN.	23	$17,513
EAT DRINK	48	$44,162
SPECIALTY	137	$49,614
SERVICES	223	$52,839
WHOLESALE	83	$132,149
MISC.	121	$128,996
* TOTAL *	788	$861,695

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$69,116
BLDG. MTL.	24	$31,360
GEN. MDSE.	6	$6,872
FOOD	17	$12,539
MOTOR VEH.	37	$30,456
APPAREL		
HOME FURN.	11	$11,004
EAT DRINK	39	$29,633
SPECIALTY	86	$25,784
SERVICES	188	$40,783
WHOLESALE	81	$96,250
MISC.	73	$39,264
* TOTAL *	581	$393,061

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

KOSSUTH CLASS	ALGONA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,801	26	$28,207	31	$109,008
BLDG. MTL.	9	$24,490	19	$33,458	28	$57,948
GEN. MDSE.	10	$151,170	5	$9,901	15	$161,071
FOOD	7	$32,982	13	$11,143	20	$44,125
MOTOR VEH.	21	$38,686	37	$36,096	58	$74,782
APPAREL	14	$23,908	6	$393	20	$24,301
HOME FURN.	13	$24,295	10	$9,218	23	$33,513
EAT DRINK	23	$45,002	32	$18,438	55	$63,440
SPECIALTY	67	$55,094	85	$22,779	152	$77,873
SERVICES	85	$43,368	128	$31,602	213	$74,970
WHOLESALE	34	$150,274	74	$118,041	108	$268,315
MISC.	34	$28,922	67	$19,031	101	$47,953
* TOTAL *	322	$698,992	502	$338,307	824	$1,037,299

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$88,997	13	$204,825	19	$40,130
BLDG. MTL.	10	$46,179	7	$41,663	16	$16,214
GEN. MDSE.	10	$101,008	12	$148,917	7	$63,133
FOOD	9	$28,321	12	$60,301	11	$35,747
MOTOR VEH.	29	$30,441	25	$63,761	28	$25,346
APPAREL	11	$25,134	15	$29,648		
HOME FURN.	13	$35,470	18	$27,909	14	$22,499
EAT DRINK	36	$65,906	47	$80,513	24	$24,620
SPECIALTY	68	$54,583	97	$142,716	88	$22,830
SERVICES	116	$60,228	132	$94,894	136	$38,765
WHOLESALE	18	$114,414	29	$67,505	55	$127,104
MISC.	31	$38,448	64	$85,905	77	$30,505
* TOTAL *	356	$689,129	471	$1,048,557	475	$446,893

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$333,952
BLDG. MTL.	33	$104,056
GEN. MDSE.	29	$313,058
FOOD	32	$124,369
MOTOR VEH.	82	$119,548
APPAREL	26	$54,782
HOME FURN.	45	$85,878
EAT DRINK	107	$171,039
SPECIALTY	253	$220,129
SERVICES	384	$193,887
WHOLESALE	102	$309,023
MISC.	172	$154,858
* TOTAL *	1,302	$2,184,579

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,387,534	7	$222,149		
BLDG. MTL.	64	$516,769	10	$22,695		
GEN. MDSE.	42	$2,078,538				
FOOD	82	$390,991	16	$77,557		
MOTOR VEH.	163	$399,448	38	$70,431	10	$1,616
APPAREL	138	$370,030	17	$17,173		
HOME FURN.	134	$375,510	20	$41,983		
EAT DRINK	274	$777,078	29	$119,903		
SPECIALTY	825	$1,132,864	154	$82,819	19	$833
SERVICES	958	$1,236,214	153	$94,396	40	$21,050
WHOLESALE	308	$1,555,566	47	$87,705	11	$48,948
MISC.	343	$559,763	79	$54,328	26	$22,590
* TOTAL *	3,363	$10,780,305	570	$891,139	106	$95,037

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			27	$25,602	66	$1,635,285
BLDG. MTL.			36	$72,271	110	$611,735
GEN. MDSE.			11	$9,265	53	$2,087,803
FOOD			20	$13,884	118	$482,432
MOTOR VEH.	6	$4,266	43	$55,012	260	$530,773
APPAREL	5	$6,229	7	$1,443	167	$394,875
HOME FURN.			10	$1,144	164	$418,637
EAT DRINK	10	$15,224	53	$34,298	366	$946,503
SPECIALTY	31	$12,090	165	$44,874	1,194	$1,273,480
SERVICES	32	$15,529	216	$45,506	1,399	$1,412,695
WHOLESALE	6	$4,680	84	$80,762	456	$1,777,661
MISC.	25	$106,509	135	$54,009	608	$797,199
* TOTAL *	115	$164,527	807	$438,070	4,961	$12,369,078

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$49,737
BLDG. MTL.	11	$18,924
GEN. MDSE.	8	$11,018
FOOD	8	$8,619
MOTOR VEH.	27	$35,471
APPAREL	6	$3,913
HOME FURN.	10	$9,783
EAT DRINK	31	$40,715
SPECIALTY	61	$17,299
SERVICES	99	$18,679
WHOLESALE	31	$90,279
MISC.	37	$5,394
* TOTAL *	343	$309,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$4,727	6	$4,727
BLDG. MTL.	6	$16,579	5	$8,790	11	$25,369
GEN. MDSE.	6	$59,891			6	$59,891
FOOD						
MOTOR VEH.	21	$22,522	9	$7,991	30	$30,513
APPAREL	10	$11,283			10	$11,283
HOME FURN.	7	$6,160			7	$6,160
EAT DRINK	11	$15,144	8	$4,719	19	$19,863
SPECIALTY	43	$19,508	28	$11,193	71	$30,701
SERVICES	80	$27,078	34	$5,169	114	$32,247
WHOLESALE	11	$13,024	19	$15,582	30	$28,606
MISC.	27	$81,462	27	$3,542	54	$85,004
* TOTAL *	222	$272,651	136	$61,713	358	$334,364

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$40,057	14	$12,460	23	$52,517
BLDG. MTL.			13	$16,380	13	$16,380
GEN. MDSE.						
FOOD			11	$5,993	11	$5,993
MOTOR VEH.	11	$7,036	26	$19,162	37	$26,198
APPAREL	5	$11,435			5	$11,435
HOME FURN.			8	$8,664	8	$8,664
EAT DRINK	10	$11,040	21	$16,960	31	$28,000
SPECIALTY	16	$19,620	60	$7,927	76	$27,547
SERVICES	34	$16,530	95	$17,278	129	$33,808
WHOLESALE	7	$24,851	50	$56,316	57	$81,167
MISC.	31	$35,082	55	$34,549	86	$69,631
* TOTAL *	123	$165,651	353	$195,689	476	$361,340

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$8,175	7	$8,175
BLDG. MTL.	7	$22,639	5	$8,432	12	$31,071
GEN. MDSE.	9	$28,534			9	$28,534
FOOD	6	$25,217	7	$2,046	13	$27,263
MOTOR VEH.	12	$22,514	12	$7,094	24	$29,608
APPAREL	8	$14,962			8	$14,962
HOME FURN.	7	$5,213			7	$5,213
EAT DRINK	11	$8,830	11	$9,846	22	$18,676
SPECIALTY	34	$23,233	51	$8,602	85	$31,835
SERVICES	56	$26,231	70	$11,219	126	$37,450
WHOLESALE	11	$32,427	32	$11,289	43	$43,716
MISC.	21	$39,829	40	$9,414	61	$49,243
* TOTAL *	182	$249,629	235	$76,117	417	$325,746

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$181,302	14	$9,031	27	$190,333
BLDG. MTL.	14	$61,868	10	$14,240	24	$76,108
GEN. MDSE.	14	$169,872	6	$4,102	20	$173,974
FOOD	12	$62,247			12	$62,247
MOTOR VEH.	38	$53,243	10	$4,154	48	$57,397
APPAREL	20	$37,357	5	$1,111	25	$38,468
HOME FURN.	17	$45,726	6	$322	23	$46,048
EAT DRINK	32	$87,360	18	$9,787	50	$97,147
SPECIALTY	104	$92,371	65	$4,472	169	$96,843
SERVICES	124	$68,290	96	$25,264	220	$93,554
WHOLESALE	34	$116,026	40	$28,266	74	$144,292
MISC.	60	$57,146	59	$9,383	119	$66,529
* TOTAL *	482	$1,032,808	329	$110,132	811	$1,142,940

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$133,162	5	$72,280	19	$40,370
BLDG. MTL.	10	$23,035	12	$55,561	13	$27,851
GEN. MDSE.	6	$69,966	7	$79,616	6	$11,474
FOOD	8	$32,038	7	$18,031	6	$3,197
MOTOR VEH.	23	$30,083	19	$30,243	22	$9,603
APPAREL	9	$16,882	13	$21,119		
HOME FURN.	14	$15,745	12	$29,000	6	$6,666
EAT DRINK	25	$44,050	17	$46,998	17	$9,979
SPECIALTY	55	$74,654	62	$49,476	70	$6,824
SERVICES	85	$44,307	62	$31,904	109	$20,171
WHOLESALE	19	$11,661	24	$54,541	43	$37,278
MISC.	21	$18,824	38	$31,947	34	$5,050
* TOTAL *	281	$514,407	278	$520,716	345	$178,463

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$245,812
BLDG. MTL.	35	$106,447
GEN. MDSE.	19	$161,056
FOOD	21	$53,266
MOTOR VEH.	64	$69,929
APPAREL	22	$38,001
HOME FURN.	32	$51,411
EAT DRINK	59	$101,027
SPECIALTY	187	$130,954
SERVICES	256	$96,382
WHOLESALE	86	$103,480
MISC.	93	$55,821
* TOTAL *	904	$1,213,586

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$356,683	21	$20,428	29	$377,111
BLDG. MTL.	22	$100,272	10	$12,625	32	$112,897
GEN. MDSE.	16	$473,984	5	$6,356	21	$480,340
FOOD	22	$106,203	9	$5,248	31	$111,451
MOTOR VEH.	54	$91,928	23	$22,298	77	$114,226
APPAREL	38	$89,966			38	$89,966
HOME FURN.	39	$82,471	11	$23,315	50	$105,786
EAT DRINK	70	$154,233	19	$13,108	89	$167,341
SPECIALTY	197	$196,973	92	$14,144	289	$211,117
SERVICES	263	$154,824	116	$51,411	379	$206,235
WHOLESALE	56	$86,644	60	$61,736	116	$148,380
MISC.	77	$187,825	53	$16,128	130	$203,953
* TOTAL *	862	$2,082,006	419	$246,797	1,281	$2,328,803

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$88,252	12	$7,886	17	$96,138
BLDG. MTL.			12	$9,938	12	$9,938
GEN. MDSE.						
FOOD	6	$22,060			6	$22,060
MOTOR VEH.	8	$13,021	17	$12,822	25	$25,843
APPAREL	5	$21,083			5	$21,083
HOME FURN.						
EAT DRINK	11	$21,197	14	$9,863	25	$31,060
SPECIALTY	25	$15,138	46	$7,200	71	$22,338
SERVICES	50	$22,968	58	$17,412	108	$40,380
WHOLESALE	6	$9,197	25	$23,485	31	$32,682
MISC.	21	$41,792	42	$18,084	63	$59,876
* TOTAL *	137	$254,708	226	$106,690	363	$361,398

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$24,851	11	$79,724	16	$104,575
BLDG. MTL.	10	$26,460	12	$18,767	22	$45,227
GEN. MDSE.	5	$11,155	6	$4,321	11	$15,476
FOOD	6	$9,187	9	$6,877	15	$16,064
MOTOR VEH.	12	$27,682	15	$13,501	27	$41,183
APPAREL	7	$12,957			7	$12,957
HOME FURN.	7	$8,982	10	$5,238	17	$14,220
EAT DRINK	8	$7,212	21	$17,761	29	$24,973
SPECIALTY	30	$13,338	55	$11,583	85	$24,921
SERVICES	52	$16,066	72	$17,796	124	$33,862
WHOLESALE	14	$40,857	35	$33,617	49	$74,474
MISC.	15	$17,844	42	$23,360	57	$41,204
* TOTAL *	171	$216,591	288	$232,545	459	$449,136

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$49,037	16	$24,752	22	$73,789
BLDG. MTL.	5	$12,481	11	$17,090	16	$29,571
GEN. MDSE.	5	$13,992			5	$13,992
FOOD	5	$10,631	13	$9,258	18	$19,889
MOTOR VEH.	16	$20,428	18	$13,076	34	$33,504
APPAREL	8	$5,859			8	$5,859
HOME FURN.			9	$4,694	9	$4,694
EAT DRINK	9	$17,015	32	$17,049	41	$34,064
SPECIALTY	25	$24,748	57	$11,957	82	$36,705
SERVICES	44	$17,580	84	$27,184	128	$44,764
WHOLESALE	14	$54,477	51	$64,347	65	$118,824
MISC.	20	$5,717	33	$16,424	53	$22,141
* TOTAL *	157	$231,965	324	$205,831	481	$437,796

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$64,940			5	$64,940
BLDG. MTL.			5	$521	5	$521
GEN. MDSE.	5	$33,892			5	$33,892
FOOD						
MOTOR VEH.	10	$10,968	7	$3,407	17	$14,375
APPAREL	5	$8,084			5	$8,084
HOME FURN.	8	$14,056			8	$14,056
EAT DRINK	14	$11,584	7	$4,329	21	$15,913
SPECIALTY	35	$26,155	20	$5,846	55	$32,001
SERVICES	59	$25,165	36	$8,825	95	$33,990
WHOLESALE	13	$8,971	18	$4,212	31	$13,183
MISC.	31	$42,750	19	$12,148	50	$54,898
* TOTAL *	185	$246,565	112	$39,288	297	$285,853

MONTGOMERY CLASS	RED OAK* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$102,578	7	$10,842	14	$113,420
BLDG. MTL.	9	$12,359	8	$6,330	17	$18,689
GEN. MDSE.	6	$96,456			6	$96,456
FOOD	8	$31,080	5	$4,578	13	$35,658
MOTOR VEH.	21	$28,015	8	$7,695	29	$35,710
APPAREL	9	$17,726			9	$17,726
HOME FURN.	9	$16,475			9	$16,475
EAT DRINK	16	$31,234	13	$6,320	29	$37,554
SPECIALTY	55	$59,472	44	$11,249	99	$70,721
SERVICES	92	$56,800	61	$13,729	153	$70,529
WHOLESALE	24	$59,680	31	$11,205	55	$70,885
MISC.	41	$47,674	41	$34,843	82	$82,517
* TOTAL *	297	$559,549	218	$106,791	515	$666,340

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$264,573				
BLDG. MTL.	17	$88,900	5	$6,015		
GEN. MDSE.	11	$393,713				
FOOD	15	$86,621				
MOTOR VEH.	45	$69,691	6	$12,877	5	$3,466
APPAREL	29	$60,843				
HOME FURN.	33	$69,079	6	$1,967	5	$7,550
EAT DRINK	69	$142,647	7	$6,234	6	$4,479
SPECIALTY	153	$189,109	19	$7,029	20	$3,039
SERVICES	202	$152,568	32	$27,873	23	$6,119
WHOLESALE	37	$56,512	9	$18,602	13	$14,580
MISC.	91	$53,698	20	$30,576	26	$274,463
* TOTAL *	712	$1,627,954	104	$111,173	98	$313,696

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$3,670	15	$268,243
BLDG. MTL.	11	$9,659	33	$104,574
GEN. MDSE.	5	$3,837	16	$397,550
FOOD			15	$86,621
MOTOR VEH.	12	$10,494	68	$96,528
APPAREL			29	$60,843
HOME FURN.			44	$78,596
EAT DRINK	13	$7,590	95	$160,950
SPECIALTY	72	$5,350	264	$204,527
SERVICES	54	$8,848	311	$195,408
WHOLESALE	39	$81,444	98	$171,138
MISC.	60	$36,513	197	$395,250
* TOTAL *	271	$167,405	1,185	$2,220,228

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$71,102	15	$66,514	21	$137,616
BLDG. MTL.	10	$28,787	16	$17,224	26	$46,011
GEN. MDSE.			7	$4,530	7	$4,530
FOOD	8	$15,966	11	$8,566	19	$24,532
MOTOR VEH.	18	$17,423	30	$16,539	48	$33,962
APPAREL	6	$24,428	10	$4,004	16	$28,432
HOME FURN.	10	$10,280	10	$7,514	20	$17,794
EAT DRINK	15	$28,334	34	$29,616	49	$57,950
SPECIALTY	48	$60,861	98	$21,699	146	$82,560
SERVICES	79	$24,672	156	$57,802	235	$82,474
WHOLESALE	26	$63,792	53	$52,025	79	$115,817
MISC.	27	$77,954	60	$23,085	87	$101,039
* TOTAL *	253	$423,599	500	$309,118	753	$732,717

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$68,856	8	$2,310	13	$71,166
BLDG. MTL.	7	$10,635	7	$6,749	14	$17,384
GEN. MDSE.						
FOOD	5	$6,014	5	$2,573	10	$8,587
MOTOR VEH.	9	$8,400	10	$4,364	19	$12,764
APPAREL	9	$11,233			9	$11,233
HOME FURN.	6	$3,425			6	$3,425
EAT DRINK	15	$11,996	8	$7,341	23	$19,337
SPECIALTY	24	$19,042	39	$9,358	63	$28,400
SERVICES	42	$22,428	49	$8,277	91	$30,705
WHOLESALE	11	$22,276	29	$38,407	40	$60,683
MISC.	24	$9,698	29	$13,058	53	$22,756
* TOTAL *	157	$194,003	184	$92,437	341	$286,440

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

PAGE	CLARINDA*		SHENANDOAH		OTHER	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES					12	$4,163
BLDG. MTL.	9	$16,609	14	$33,962	5	$2,852
GEN. MDSE.	7	$50,862				
FOOD			8	$12,590		
MOTOR VEH.	16	$12,328	19	$16,658	15	$8,562
APPAREL	9	$14,209	15	$28,396		
HOME FURN.	8	$18,157	9	$24,860	7	$1,699
EAT DRINK	22	$32,276	13	$15,115	7	$3,264
SPECIALTY	36	$43,454	64	$56,015	37	$5,163
SERVICES	73	$29,051	95	$37,777	55	$9,255
WHOLESALE	22	$60,393	24	$45,612	19	$42,174
MISC.	30	$86,855	53	$150,571	46	$14,425
* TOTAL *	232	$364,194	314	$421,556	203	$91,557

PAGE	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	12	$4,163
BLDG. MTL.	28	$53,423
GEN. MDSE.	7	$50,862
FOOD	8	$12,590
MOTOR VEH.	50	$37,548
APPAREL	24	$42,605
HOME FURN.	24	$44,716
EAT DRINK	42	$50,655
SPECIALTY	137	$104,632
SERVICES	223	$76,083
WHOLESALE	65	$148,179
MISC.	129	$251,851
* TOTAL *	749	$877,307

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$23,238	13	$23,238
BLDG. MTL.	5	$17,110	9	$19,010	14	$36,120
GEN. MDSE.	6	$23,393			6	$23,393
FOOD			9	$5,641	9	$5,641
MOTOR VEH.	15	$14,309	13	$12,618	28	$26,927
APPAREL	5	$8,500			5	$8,500
HOME FURN.	5	$14,753	5	$6,004	10	$20,757
EAT DRINK	13	$12,568	25	$16,809	38	$29,377
SPECIALTY	29	$18,191	50	$3,943	79	$22,134
SERVICES	60	$36,344	76	$14,064	136	$50,408
WHOLESALE	24	$26,133	28	$57,398	52	$83,531
MISC.	30	$64,468	45	$5,600	75	$70,068
* TOTAL *	192	$235,769	273	$164,325	465	$400,094

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$126,160	14	$26,416	20	$152,576
BLDG. MTL.	10	$22,522	19	$57,265	29	$79,787
GEN. MDSE.	5	$79,814	7	$5,443	12	$85,257
FOOD	7	$39,930	10	$7,714	17	$47,644
MOTOR VEH.	16	$26,133	33	$42,790	49	$68,923
APPAREL	17	$30,542	6	$7,748	23	$38,290
HOME FURN.	14	$13,613	10	$6,779	24	$20,392
EAT DRINK	26	$63,555	40	$29,328	66	$92,883
SPECIALTY	60	$48,747	87	$26,735	147	$75,482
SERVICES	92	$61,698	156	$40,999	248	$102,697
WHOLESALE	36	$64,461	53	$66,660	89	$131,121
MISC.	39	$19,062	50	$11,209	89	$30,271
* TOTAL *	328	$596,237	485	$329,086	813	$925,323

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$121,884
BLDG. MTL.	17	$44,928
GEN. MDSE.	8	$11,863
FOOD	14	$17,442
MOTOR VEH.	37	$26,976
APPAREL	12	$8,830
HOME FURN.	18	$16,809
EAT DRINK	35	$26,073
SPECIALTY	85	$28,095
SERVICES	137	$33,080
WHOLESALE	54	$69,351
MISC.	68	$25,923
* TOTAL *	510	$431,254

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$3,132,510	6	$19,227		
BLDG. MTL.	137	$1,261,510	15	$85,361		
GEN. MDSE.	74	$3,132,896	15	$949,049		
FOOD	137	$853,423	21	$110,430	9	$53,758
MOTOR VEH.	374	$1,059,797	25	$39,461	5	$8,862
APPAREL	211	$878,487	76	$390,288		
HOME FURN.	248	$1,027,061	37	$94,419	5	$4,395
EAT DRINK	512	$1,474,787	62	$299,400	15	$43,666
SPECIALTY	1,453	$2,082,079	263	$438,470	63	$52,447
SERVICES	2,003	$3,316,214	195	$280,749	74	$53,725
WHOLESALE	605	$3,435,804	62	$186,239	12	$10,448
MISC.	666	$1,882,256	69	$141,267	21	$17,216
* TOTAL *	6,482	$23,536,824	846	$3,034,360	204	$244,517

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

POLK CLASS	ALTOONA NO. OF BUS.	ALTOONA COMPUTED TAX	ANKENY NO. OF BUS.	ANKENY COMPUTED TAX	JOHNSTON NO. OF BUS.	JOHNSTON COMPUTED TAX
UTILITIES			6	$146,676		
BLDG. MTL.			11	$92,237		
GEN. MDSE.			5	$38,799		
FOOD			19	$64,203		
MOTOR VEH.	7	$27,099	18	$36,593		
APPAREL	8	$3,574	14	$15,709		
HOME FURN.	8	$1,696	11	$5,880		
EAT DRINK	10	$48,723	29	$89,585	8	$10,547
SPECIALTY	48	$16,251	103	$104,857	20	$6,918
SERVICES	42	$41,048	124	$77,123	17	$3,654
WHOLESALE	11	$12,144	37	$61,773	5	$17,654
MISC.	39	$96,217	39	$21,693	25	$29,093
* TOTAL *	173	$246,752	416	$755,128	75	$67,866

POLK CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	18	$27,186	92	$3,325,599
BLDG. MTL.	14	$32,982	177	$1,472,090
GEN. MDSE.	7	$9,949	101	$4,130,693
FOOD	12	$42,234	198	$1,124,048
MOTOR VEH.	26	$16,332	455	$1,188,144
APPAREL			309	$1,288,058
HOME FURN.	13	$7,030	322	$1,140,481
EAT DRINK	31	$84,404	667	$2,051,112
SPECIALTY	104	$29,753	2,054	$2,730,775
SERVICES	144	$56,148	2,599	$3,828,661
WHOLESALE	46	$85,181	778	$3,809,243
MISC.	194	$160,137	1,036	$2,306,263
* TOTAL *	592	$509,720	8,788	$28,395,167

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$544,174			31	$184,424
BLDG. MTL.	21	$53,807			29	$48,280
GEN. MDSE.	17	$476,742			5	$77,308
FOOD	37	$207,327			19	$18,423
MOTOR VEH.	90	$217,338	7	$8,997	67	$86,906
APPAREL	28	$68,858			14	$11,103
HOME FURN.	42	$173,078			16	$15,024
EAT DRINK	121	$372,797	9	$10,108	52	$54,633
SPECIALTY	265	$290,716	8	$3,082	149	$38,778
SERVICES	368	$333,511	15	$3,130	249	$85,341
WHOLESALE	81	$90,231	6	$3,866	78	$175,038
MISC.	104	$82,458	9	$25,343	80	$62,692
* TOTAL *	1,186	$2,911,037	54	$54,526	789	$857,950

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$728,598
BLDG. MTL.	50	$102,087
GEN. MDSE.	22	$554,050
FOOD	56	$225,750
MOTOR VEH.	164	$313,241
APPAREL	42	$79,961
HOME FURN.	58	$188,102
EAT DRINK	182	$437,538
SPECIALTY	422	$332,576
SERVICES	632	$421,982
WHOLESALE	165	$269,135
MISC.	193	$170,493
* TOTAL *	2,029	$3,823,513

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$263,551	17	$87,149	23	$350,700
BLDG. MTL.	6	$25,999	10	$27,068	16	$53,067
GEN. MDSE.	10	$77,106	5	$5,425	15	$82,531
FOOD	9	$42,052	8	$9,456	17	$51,508
MOTOR VEH.	23	$30,587	32	$42,560	55	$73,147
APPAREL	16	$21,154			16	$21,154
HOME FURN.	7	$11,600	5	$14,019	12	$25,619
EAT DRINK	18	$37,869	24	$23,153	42	$61,022
SPECIALTY	50	$53,644	78	$14,131	128	$67,775
SERVICES	93	$42,294	114	$40,097	207	$82,391
WHOLESALE	28	$77,810	49	$104,595	77	$182,405
MISC.	27	$25,269	55	$24,512	82	$49,781
* TOTAL *	293	$708,935	397	$392,165	690	$1,101,100

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$58,001
BLDG. MTL.	8	$9,175
GEN. MDSE.		
FOOD	6	$7,695
MOTOR VEH.	20	$21,938
APPAREL		
HOME FURN.	5	$3,679
EAT DRINK	13	$4,980
SPECIALTY	41	$8,755
SERVICES	90	$17,318
WHOLESALE	22	$16,398
MISC.	33	$30,302
* TOTAL *	252	$178,241

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,888	20	$31,548	25	$71,436
BLDG. MTL.			18	$45,957	18	$45,957
GEN. MDSE.			10	$6,725	10	$6,725
FOOD			12	$8,636	12	$8,636
MOTOR VEH.	14	$16,539	29	$38,359	43	$54,898
APPAREL	7	$10,707			7	$10,707
HOME FURN.	8	$3,139			8	$3,139
EAT DRINK	7	$5,769	26	$22,462	33	$28,231
SPECIALTY	22	$13,354	79	$18,846	101	$32,200
SERVICES	42	$13,077	111	$38,914	153	$51,991
WHOLESALE	15	$32,380	59	$69,571	74	$101,951
MISC.	29	$31,959	69	$22,223	98	$54,182
* TOTAL *	149	$166,812	433	$303,241	582	$470,053

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$1,076,228	8	$172,343		
BLDG. MTL.	51	$306,765	10	$94,525		
GEN. MDSE.	32	$1,287,976	10	$432,148		
FOOD	80	$291,386	19	$83,176		
MOTOR VEH.	140	$302,426	41	$59,398	5	$3,019
APPAREL	115	$416,004	20	$43,899		
HOME FURN.	102	$412,048	20	$53,409		
EAT DRINK	233	$711,728	54	$224,947	5	$6,418
SPECIALTY	539	$1,014,500	158	$136,460	28	$3,577
SERVICES	728	$717,972	189	$303,595	27	$3,531
WHOLESALE	213	$906,917	57	$194,743		
MISC.	290	$649,633	68	$113,259	19	$13,361
* TOTAL *	2,542	$8,093,583	654	$1,911,902	84	$29,906

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

SCOTT CLASS	ELDRIDGE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$17,800	48	$1,266,371
BLDG. MTL.	5	$16,988	16	$11,758	82	$430,036
GEN. MDSE.			10	$10,894	52	$1,731,018
FOOD			9	$12,607	108	$387,169
MOTOR VEH.			33	$69,892	219	$434,735
APPAREL			5	$1,989	140	$461,892
HOME FURN.			10	$4,899	132	$470,356
EAT DRINK	11	$10,067	38	$65,429	341	$1,018,589
SPECIALTY	36	$12,917	135	$40,367	896	$1,207,821
SERVICES	37	$24,094	166	$60,629	1,147	$1,109,821
WHOLESALE	16	$80,513	53	$60,903	339	$1,243,073
MISC.	22	$47,709	117	$75,203	516	$899,165
* TOTAL *	127	$192,288	613	$432,367	4,020	$10,660,046

SHELBY CLASS	HARLAN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$102,955	15	$10,582	20	$113,537
BLDG. MTL.	12	$20,036	11	$13,975	23	$34,011
GEN. MDSE.	6	$40,613			6	$40,613
FOOD	5	$28,184	6	$1,592	11	$29,776
MOTOR VEH.	16	$29,499	21	$14,145	37	$43,644
APPAREL	11	$17,902	6	$1,143	17	$19,045
HOME FURN.	12	$16,406	9	$4,094	21	$20,500
EAT DRINK	17	$29,784	21	$16,993	38	$46,777
SPECIALTY	51	$47,778	52	$11,558	103	$59,336
SERVICES	73	$35,598	102	$15,704	175	$51,302
WHOLESALE	25	$63,408	44	$45,130	69	$108,538
MISC.	23	$21,954	54	$15,557	77	$37,511
* TOTAL *	256	$454,117	341	$150,473	597	$604,590

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

SIOUX CLASS	HAWARDEN NO. OF BUS.	COMPUTED TAX	ORANGE CITY* NO. OF BUS.	COMPUTED TAX	ROCK VALLEY NO. OF BUS.	COMPUTED TAX
UTILITIES					6	$91,545
BLDG. MTL.	5	$12,670	6	$13,557	6	$15,307
GEN. MDSE.						
FOOD	5	$4,808				
MOTOR VEH.	9	$6,273	10	$33,549	7	$13,290
APPAREL	6	$10,601	8	$11,275	5	$7,720
HOME FURN.	5	$4,362	16	$15,840	6	$5,856
EAT DRINK	13	$10,353			7	$6,577
SPECIALTY	21	$9,803	34	$21,794	22	$8,539
SERVICES	38	$12,658	44	$10,937	45	$24,975
WHOLESALE	12	$20,837	18	$31,665	15	$32,827
MISC.	17	$35,062	34	$80,619	21	$30,410
* TOTAL *	131	$127,427	170	$219,236	140	$237,046

SIOUX CLASS	SIOUX CENTER NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$21,384	23	$112,929
BLDG. MTL.	15	$47,623	15	$12,421	47	$101,578
GEN. MDSE.			7	$3,659	7	$3,659
FOOD			11	$4,422	16	$9,230
MOTOR VEH.	13	$35,491	25	$36,723	64	$125,326
APPAREL	5	$7,397			24	$36,993
HOME FURN.	11	$12,296	17	$15,548	55	$53,902
EAT DRINK	10	$21,745	22	$16,548	52	$55,223
SPECIALTY	38	$31,951	90	$15,243	205	$87,330
SERVICES	61	$20,754	153	$33,441	341	$102,765
WHOLESALE	19	$47,872	74	$104,349	138	$237,550
MISC.	48	$77,577	76	$51,197	196	$274,865
* TOTAL *	220	$302,706	507	$314,935	1,168	$1,201,350

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$315,346	5	$117,629		
BLDG. MTL.	19	$101,237	7	$28,339	6	$15,177
GEN. MDSE.	24	$611,908				
FOOD	28	$128,798	7	$17,168		
MOTOR VEH.	52	$105,565	12	$15,842	9	$10,925
APPAREL	49	$163,223	7	$11,011		
HOME FURN.	46	$130,564	6	$6,961		
EAT DRINK	92	$350,016	10	$13,984	9	$12,720
SPECIALTY	288	$313,721	42	$18,756	26	$14,781
SERVICES	277	$287,016	68	$33,218	32	$12,361
WHOLESALE	73	$93,561	22	$70,834	8	$24,691
MISC.	100	$77,911	28	$24,308	27	$54,668
* TOTAL *	1,057	$2,678,866	214	$358,050	117	$145,323

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$28,094	35	$461,269
BLDG. MTL.	22	$21,521	54	$166,274
GEN. MDSE.	10	$10,331	34	$622,239
FOOD	12	$9,018	47	$154,984
MOTOR VEH.	25	$17,261	98	$149,593
APPAREL	5	$1,944	61	$176,178
HOME FURN.	11	$16,929	63	$154,454
EAT DRINK	37	$31,441	148	$408,161
SPECIALTY	126	$43,852	482	$391,110
SERVICES	147	$34,810	524	$367,405
WHOLESALE	63	$51,609	166	$240,695
MISC.	93	$31,124	248	$188,011
* TOTAL *	572	$297,934	1,960	$3,480,173

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$131,423	17	$131,423
BLDG. MTL.			25	$36,810	25	$36,810
GEN. MDSE.			10	$37,503	10	$37,503
FOOD	5	$2,618	16	$28,369	21	$30,987
MOTOR VEH.	8	$13,099	38	$32,681	46	$45,780
APPAREL			9	$9,520	9	$9,520
HOME FURN.	5	$9,500	17	$10,629	22	$20,129
EAT DRINK	11	$11,163	44	$43,360	55	$54,523
SPECIALTY	18	$12,560	97	$32,474	115	$45,034
SERVICES	37	$9,479	175	$42,628	212	$52,107
WHOLESALE	11	$37,824	76	$121,053	87	$158,877
MISC.	27	$57,385	63	$21,586	90	$78,971
* TOTAL *	122	$153,628	587	$548,036	709	$701,664

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$28,716
BLDG. MTL.	17	$12,536
GEN. MDSE.	7	$11,793
FOOD	8	$9,650
MOTOR VEH.	17	$13,296
APPAREL	8	$7,255
HOME FURN.	8	$933
EAT DRINK	21	$14,323
SPECIALTY	53	$17,069
SERVICES	99	$17,316
WHOLESALE	38	$44,042
MISC.	35	$5,075
* TOTAL *	331	$182,004

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$89,560	8	$9,604	15	$99,164
BLDG. MTL.	5	$24,071	5	$3,260	10	$27,331
GEN. MDSE.	8	$115,899			8	$115,899
FOOD	7	$54,680			7	$54,680
MOTOR VEH.	26	$35,362	11	$7,577	37	$42,939
APPAREL	9	$15,105			9	$15,105
HOME FURN.	15	$19,343	5	$1,637	20	$20,980
EAT DRINK	23	$51,593	9	$4,465	32	$56,058
SPECIALTY	64	$73,709	43	$3,628	107	$77,337
SERVICES	105	$50,361	38	$4,311	143	$54,672
WHOLESALE	13	$38,348	17	$8,498	30	$46,846
MISC.	38	$24,359	34	$5,797	72	$30,156
* TOTAL *	320	$592,390	170	$48,777	490	$641,167

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$15,776
BLDG. MTL.	9	$16,453
GEN. MDSE.	11	$6,752
FOOD	12	$10,423
MOTOR VEH.	27	$10,833
APPAREL		
HOME FURN.	10	$8,375
EAT DRINK	22	$13,210
SPECIALTY	64	$14,555
SERVICES	125	$17,643
WHOLESALE	41	$26,941
MISC.	57	$37,028
* TOTAL *	397	$177,989

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$275,625	16	$13,122	27	$288,747
BLDG. MTL.	17	$128,175	15	$14,675	32	$142,850
GEN. MDSE.	14	$380,225			14	$380,225
FOOD	18	$107,111	9	$4,421	27	$111,532
MOTOR VEH.	61	$86,884	27	$15,593	88	$102,477
APPAREL	27	$55,613			27	$55,613
HOME FURN.	48	$84,745	9	$586	57	$85,331
EAT DRINK	71	$144,350	16	$11,878	87	$156,228
SPECIALTY	187	$197,567	81	$6,383	268	$203,950
SERVICES	283	$160,305	107	$18,971	390	$179,276
WHOLESALE	48	$121,862	33	$34,863	81	$156,725
MISC.	70	$58,153	53	$9,862	123	$68,015
* TOTAL *	855	$1,800,615	366	$130,354	1,221	$1,930,969

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$21,914				
GEN. MDSE.	8	$88,286				
FOOD	10	$44,106				
MOTOR VEH.	28	$62,422	7	$14,960		
APPAREL	9	$12,293				
HOME FURN.	9	$10,201				
EAT DRINK	25	$51,175				
SPECIALTY	88	$35,766	16	$2,909	26	$5,627
SERVICES	116	$49,443	32	$7,721	35	$9,873
WHOLESALE	22	$35,590				
MISC.	36	$95,329	31	$40,752	24	$34,520
* TOTAL *	357	$506,525	86	$66,342	85	$50,020

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$10,255	14	$10,255
BLDG. MTL.	11	$18,352	17	$40,266
GEN. MDSE.			8	$88,286
FOOD	8	$5,513	18	$49,619
MOTOR VEH.	20	$12,553	55	$89,935
APPAREL			9	$12,293
HOME FURN.	7	$1,482	16	$11,683
EAT DRINK	14	$8,486	39	$59,661
SPECIALTY	84	$9,966	214	$54,268
SERVICES	106	$24,492	289	$91,529
WHOLESALE	38	$30,167	60	$65,757
MISC.	62	$25,914	153	$196,515
* TOTAL *	364	$147,180	892	$770,067

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$38,023	18	$38,023
BLDG. MTL.	10	$26,365	15	$31,481	25	$57,846
GEN. MDSE.	7	$76,345	8	$13,607	15	$89,952
FOOD	9	$36,102	14	$10,381	23	$46,483
MOTOR VEH.	21	$18,604	27	$22,666	48	$41,270
APPAREL	12	$37,495			12	$37,495
HOME FURN.	17	$21,519	16	$8,020	33	$29,539
EAT DRINK	24	$36,994	29	$24,348	53	$61,342
SPECIALTY	77	$47,036	93	$33,686	170	$80,722
SERVICES	92	$71,173	163	$51,463	255	$122,636
WHOLESALE	36	$107,954	60	$76,451	96	$184,405
MISC.	43	$120,752	85	$44,385	128	$165,137
* TOTAL *	348	$600,339	528	$354,511	876	$954,850

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$37,589
BLDG. MTL.	14	$21,234
GEN. MDSE.		
FOOD	11	$13,652
MOTOR VEH.	30	$23,235
APPAREL		
HOME FURN.		
EAT DRINK	19	$12,468
SPECIALTY	64	$17,527
SERVICES	107	$21,527
WHOLESALE	50	$21,705
MISC.	50	$20,508
* TOTAL *	362	$189,445

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$365,250	29	$54,650	40	$419,900
BLDG. MTL.	21	$138,864	20	$23,649	41	$162,513
GEN. MDSE.	17	$570,028	7	$7,789	24	$577,817
FOOD	15	$87,081	23	$11,056	38	$98,137
MOTOR VEH.	54	$106,776	19	$27,903	73	$134,679
APPAREL	46	$134,615			46	$134,615
HOME FURN.	45	$83,398	16	$4,413	61	$87,811
EAT DRINK	100	$214,347	31	$37,209	131	$251,556
SPECIALTY	200	$204,192	105	$15,164	305	$219,356
SERVICES	302	$194,350	165	$42,165	467	$236,515
WHOLESALE	85	$285,270	63	$73,416	148	$358,686
MISC.	94	$125,674	100	$96,855	194	$222,529
* TOTAL *	990	$2,509,845	578	$394,269	1,568	$2,904,114

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$56,527	9	$56,527
BLDG. MTL.	7	$13,581	13	$20,914	20	$34,495
GEN. MDSE.			6	$35,940	6	$35,940
FOOD	8	$16,345	7	$10,628	15	$26,973
MOTOR VEH.	12	$18,927	17	$12,588	29	$31,515
APPAREL			6	$4,453	6	$4,453
HOME FURN.	9	$10,815	10	$11,669	19	$22,484
EAT DRINK	7	$12,930	23	$25,539	30	$38,469
SPECIALTY	34	$13,250	63	$37,830	97	$51,080
SERVICES	45	$21,332	100	$57,303	145	$78,635
WHOLESALE	12	$9,121	42	$65,518	54	$74,639
MISC.	19	$56,039	54	$33,302	73	$89,341
* TOTAL *	153	$172,340	350	$372,211	503	$544,551

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$29,475	19	$29,475
BLDG. MTL.	10	$30,364	14	$24,869	24	$55,233
GEN. MDSE.	5	$78,002	5	$2,955	10	$80,957
FOOD	8	$32,853	15	$10,177	23	$43,030
MOTOR VEH.	23	$29,473	23	$22,840	46	$52,313
APPAREL	16	$44,621			16	$44,621
HOME FURN.	15	$17,543	6	$8,812	21	$26,355
EAT DRINK	33	$54,905	30	$18,325	63	$73,230
SPECIALTY	76	$72,436	67	$9,668	143	$82,104
SERVICES	93	$65,440	136	$32,793	229	$98,233
WHOLESALE	24	$66,047	50	$57,263	74	$123,310
MISC.	46	$134,159	60	$25,886	106	$160,045
* TOTAL *	349	$625,843	425	$243,063	774	$868,906

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$757,052	24	$125,993	46	$883,045
BLDG. MTL.	47	$316,572	23	$26,481	70	$343,053
GEN. MDSE.	24	$1,187,387	9	$9,861	33	$1,197,248
FOOD	63	$334,049	17	$6,868	80	$340,917
MOTOR VEH.	131	$272,097	41	$51,032	172	$323,129
APPAREL	96	$468,323	5	$525	101	$468,848
HOME FURN.	74	$224,895	8	$3,178	82	$228,073
EAT DRINK	194	$445,465	44	$35,315	238	$480,780
SPECIALTY	375	$574,009	82	$20,329	457	$594,338
SERVICES	609	$560,918	153	$29,438	762	$590,356
WHOLESALE	209	$697,518	53	$41,920	262	$739,438
MISC.	208	$373,907	83	$22,515	291	$396,422
* TOTAL *	2,052	$6,212,192	542	$373,455	2,594	$6,585,647

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$47,915
BLDG. MTL.	16	$22,312
GEN. MDSE.	5	$3,285
FOOD	7	$11,259
MOTOR VEH.	16	$9,523
APPAREL	5	$3,866
HOME FURN.	9	$4,892
EAT DRINK	27	$17,701
SPECIALTY	64	$17,798
SERVICES	78	$20,328
WHOLESALE	39	$55,530
MISC.	43	$10,257
* TOTAL *	322	$224,666

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1984

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					5	$39,476
BLDG. MTL.	9	$16,671	6	$13,638		
GEN. MDSE.						
FOOD						
MOTOR VEH.	12	$11,116	13	$21,043	10	$11,393
APPAREL	5	$5,597	5	$6,814		
HOME FURN.			6	$8,119	5	$8,741
EAT DRINK	12	$13,780	12	$10,948	11	$14,531
SPECIALTY	32	$14,978	24	$11,637	22	$19,257
SERVICES	55	$43,898	45	$71,977	47	$10,005
WHOLESALE	15	$22,587	10	$23,417	13	$32,480
MISC.	24	$59,675	29	$43,304	24	$66,441
* TOTAL *	164	$188,302	150	$210,897	137	$202,324

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$7,854	17	$47,330
BLDG. MTL.	7	$11,726	22	$42,035
GEN. MDSE.				
FOOD				
MOTOR VEH.	12	$10,464	47	$54,016
APPAREL			10	$12,411
HOME FURN.			11	$16,860
EAT DRINK	12	$5,609	47	$44,868
SPECIALTY	40	$8,791	118	$54,663
SERVICES	65	$11,460	212	$137,340
WHOLESALE	27	$28,013	65	$106,497
MISC.	39	$19,841	116	$189,261
* TOTAL *	214	$103,758	665	$705,281
LATE FILERS	7,678	$2,336,441		
* GRAND TOTAL *	102,006	$158,972,521		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	54	$3,532,920	$138,279	.09%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	767	$113,838,749	$4,553,536	2.86%
ELECTRIC AND GAS UTILITIES	612	$433,176,191	$17,326,875	10.90%
WATER AND SANITATION UTILITIES	656	$29,875,659	$1,194,804	.75%
TRANSPORTATION COMPANIES	405	$9,607,872	$384,316	.24%
* GROUP TOTALS *	2,440	$586,498,471	$23,459,531	14.76%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	1,078	$133,247,439	$5,329,570	3.35%
PAINT AND GLASS STORES	237	$10,663,200	$426,492	.27%
HARDWARE STORES	849	$59,046,362	$2,361,352	1.49%
GARDEN SUPPLY STORES	515	$11,002,498	$440,098	.28%
MOBILE HOME DEALERS	68	$313,827	$12,553	.01%
* GROUP TOTALS *	2,747	$214,273,326	$8,570,065	5.39%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	322	$352,020,955	$14,080,839	8.86%
VARIETY STORES	330	$147,082,063	$5,882,198	3.70%
MISCELLANEOUS GENERAL MERCHANDISE STORES	874	$69,369,329	$2,774,746	1.75%
* GROUP TOTALS *	1,526	$568,472,347	$22,737,783	14.30%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,544	$170,213,276	$6,808,497	4.28%
MEAT AND FISH MARKETS	58	$92,427	$3,691	.00%
FRUIT AND VEGETABLE MARKETS	24	$201,990	$8,079	.01%
CONFECTIONERY STORES	137	$1,814,287	$72,100	.05%
DAIRY PRODUCT STORES	77	$922,500	$36,868	.02%
BAKERIES	151	$1,513,013	$60,520	.04%
MISCELLANEOUS FOOD STORES	371	$2,020,708	$80,786	.05%
* GROUP TOTALS *	2,362	$176,778,201	$7,070,543	4.45%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	932	$52,235,307	$2,110,368	1.33%
AUTOMOTIVE PARTS	1,263	$64,794,770	$2,591,791	1.63%
GAS STATIONS	2,940	$85,836,100	$3,433,236	2.16%
RECREATIONAL VEHICLES	607	$10,635,867	$425,427	.27%
* GROUP TOTALS *	5,742	$213,502,044	$8,560,822	5.39%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	225	$24,324,316	$972,760	.61%
WOMEN'S APPAREL STORES	845	$52,248,130	$2,089,924	1.31%
FAMILY AND CHILDREN'S APPAREL STORES	508	$33,014,368	$1,320,241	.83%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	516	$32,197,937	$1,287,369	.81%
OTHER APPAREL STORES	351	$10,712,480	$428,465	.27%
* GROUP TOTALS *	2,445	$152,497,231	$6,098,759	3.84%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	763	$53,007,632	$2,120,074	1.33%
HOME FURNISHING STORES	642	$18,839,989	$754,499	.47%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,689	$71,115,873	$2,843,559	1.79%
* GROUP TOTALS *	3,094	$142,963,494	$5,718,132	3.60%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,421	$256,579,409	$10,258,334	6.45%
DRINKING PLACES	2,457	$60,041,585	$2,399,492	1.51%
* GROUP TOTALS *	6,878	$316,620,994	$12,657,826	7.96%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	731	$57,946,637	$2,317,491	1.46%
LIQUOR STORES	222	$29,011,137	$1,160,451	.73%
USED MERCHANDISE STORES	2,308	$13,299,283	$531,931	.33%
SPORTING GOODS STORES	1,906	$20,193,944	$807,353	.51%
BOOKS AND STATTONERY STORES	601	$17,988,704	$719,286	.45%
JEWELRY STORES	677	$41,946,215	$1,677,689	1.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	3,266	$15,456,474	$618,146	.39%
GIFT AND NOVELTY SHOPS	991	$22,164,301	$886,128	.56%
MAIL ORDER STORES	303	$10,604,546	$424,178	.27%
VENDING MACHINES	288	$12,626,595	$505,006	.32%
DIRECT SELLING	2,232	$12,399,847	$495,986	.31%
FUEL AND ICE DEALERS	368	$17,780,567	$711,204	.45%
FLORISTS	719	$13,096,831	$523,842	.33%
OTHER SPECIALTY SHOPS	4,698	$75,915,516	$3,035,015	1.91%
* GROUP TOTALS *	19,310	$360,430,597	$14,413,706	9.07%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	935	$15,536,522	$621,416	.39%
HOTELS AND OTHER LODGING PLACES	756	$49,608,621	$1,984,309	1.25%
LAUNDRY AND CLEANING	1,118	$21,625,320	$828,098	.52%
PHOTOGRAPHIC STUDIOS	798	$10,887,252	$435,152	.27%
BEAUTY SHOPS	4,937	$26,402,939	$1,055,824	.66%
BARBER SHOPS	1,156	$5,190,745	$207,526	.13%
SHOE REPAIR SHOPS	147	$1,072,609	$42,880	.03%
FUNERAL HOMES	439	$11,395,784	$455,834	.29%
OTHER PERSONAL SERVICES	723	$4,458,259	$178,140	.11%
BUILDING MAINTENANCE	174	$2,010,133	$80,399	.05%
EMPLOYMENT AGENCIES	65	$1,682,281	$67,290	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,814	$51,081,186	$2,043,172	1.29%
AUTOMOBILE RENTAL AND STORAGE	131	$5,403,889	$216,153	.14%
AUTOMOBILE REPAIR AND SERVICES	4,735	$68,601,473	$2,743,549	1.73%
ELECTRICAL REPAIR	1,142	$16,450,263	$657,918	.41%
WATCH, JEWELRY REPAIR	68	$435,726	$17,426	.01%
FURNITURE REPAIR	984	$2,489,948	$99,565	.06%
MISCELLANEOUS REPAIR	3,767	$42,696,426	$1,707,722	1.07%
MOTION PICTURE THEATRES	200	$7,541,622	$301,606	.19%
AMUSEMENT PARKS AND SERVICES	2,191	$41,847,023	$1,673,337	1.05%
EDUCATION INSTITUTIONS	296	$4,094,332	$163,881	.10%
OTHER SERVICES	1,054	$31,797,221	$1,271,788	.80%
* GROUP TOTALS *	27,630	$422,309,574	$16,852,985	10.60%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	386	$16,279,541	$651,174	.41%
FURNITURE AND HOME FURNISHINGS	44	$1,495,360	$59,813	.04%
CONSTRUCTION MATERIALS	1,682	$112,364,973	$4,463,663	2.81%
FARM AND CONSTRUCTION MACHINERY	3,292	$251,351,678	$10,053,047	6.32%
MISCELLANEOUS DURABLE GOODS	346	$13,011,607	$520,467	.33%
APPAREL, PIECE GOODS	31	$1,793,725	$71,752	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	287	$12,735,008	$509,391	.32%
MISCELLANEOUS NONDURABLE GOODS	2,912	$99,281,622	$3,946,236	2.48%
* GROUP TOTALS *	8,980	$508,313,514	$20,275,543	12.75%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	796	$7,875,264	$314,958	.20%
MINING	98	$9,356,722	$374,251	.24%
GENERAL CONTRACTORS	1,375	$22,210,785	$888,431	.56%
PLUMBING AND HEATING CONTRACTORS	1,633	$36,745,612	$1,469,629	.92%
PAINTING CONTRACTORS	740	$4,578,072	$183,123	.12%
ELECTRICAL CONTRACTORS	1,234	$24,403,773	$976,136	.61%
CARPENTRY CONTRACTORS	904	$7,941,072	$317,642	.20%
OTHER SPECIAL TRADE CONTRACTORS	1,083	$21,298,764	$851,928	.54%
FOOD MANUFACTURERS	220	$2,881,887	$115,201	.07%
APPAREL AND TEXTILE MANUFACTURERS	50	$1,524,130	$60,965	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	279	$7,104,663	$284,181	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	228	$2,626,013	$105,045	.07%
COMMERCIAL PRINTERS	667	$25,019,826	$1,000,778	.63%
NONMETALLIC PRODUCT MANUFACTURERS	330	$16,113,123	$644,531	.41%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	713	$46,530,408	$1,861,219	1.17%
MISCELLANEOUS MANUFACTURERS	180	$7,058,611	$282,341	.18%
TEMPORARY RETAILERS	590	$8,793,098	$351,747	.22%
* GROUP TOTALS *	11,120	$252,061,823	$10,082,106	6.34%
* LATE FILERS *	7,678	$57,144,600	$2,336,441	1.47%
** GRAND TOTAL **	102,006	$3,975,399,136	$158,972,521	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
QUARTER ENDING DECEMBER, 1984

# COUNTY	UNITS	AMOUNT	# COUNTY	UNITS	AMOUNT
01 ADAIR	436	60,513.73	52 JOHNSON	4,019	679,821.25
02 ADAMS	252	29,895.81	53 JONES	926	136,737.22
03 ALLAMAKEE	698	92,124.32	54 KEOKUK	658	89,912.94
04 APPANOOSE	783	70,345.35	55 KOSSUTH	868	125,404.41
05 AUDUBON	365	51,458.50	56 LEE	2,360	329,384.42
06 BENTON	1,128	139,772.15	57 LINN	9,274	1,375,408.75
07 BLACK HAWK	6,723	852,660.52	58 LOUISA	715	89,501.33
08 BOONE	1,332	173,625.69	59 LUCAS	565	104,982.69
09 BREMER	1,138	149,503.91	60 LYON	495	67,867.32
10 BUCHANAN	1,033	119,736.93	61 MADISON	666	77,716.77
11 BUENA VISTA	970	128,817.64	62 MAHASKA	1,127	142,610.88
12 BUTLER	848	106,681.44	63 MARION	1,490	199,797.52
13 CALHOUN	503	68,778.78	64 MARSHALL	2,305	308,740.93
14 CARROLL	985	152,747.38	65 MILLS	702	93,255.80
15 CASS	849	108,587.07	66 MITCHELL	527	68,420.77
16 CEDAR	922	132,425.07	67 MONONA	509	64,909.76
17 CERRO GORDO	2,784	372,550.96	68 MONROE	451	50,428.12
18 CHEROKEE	750	100,663.88	69 MONTGOMERY	706	88,682.77
19 CHICKASAW	802	97,956.78	70 MUSCATINE	2,554	335,310.63
20 CLARKE	440	49,885.75	71 O'BRIEN	729	108,272.26
21 CLAY	943	131,908.58	72 OSCEOLA	357	49,622.96
22 CLAYTON	940	128,291.72	73 PAGE	790	101,463.37
23 CLINTON	2,918	372,442.87	74 PALO ALTO	542	77,941.44
24 CRAWFORD	1,036	142,271.95	75 PLYMOUTH	1,132	188,649.73
25 DALLAS	1,648	226,122.72	76 POCAHONTAS	444	63,609.93
26 DAVIS	463	54,728.45	77 POLK	19,086	3,403,882.92
27 DECATUR	440	45,679.90	78 POTTAWATTAMIE	5,162	662,359.95
28 DELAWARE	864	124,521.12	79 POWESHIEK	990	140,220.68
29 DES MOINES	2,503	316,227.64	80 RINGGOLD	249	28,190.84
30 DICKINSON	838	125,100.56	81 SAC	596	90,953.88
31 DUBUQUE	4,292	586,354.06	82 SCOTT	8,390	1,245,424.67
32 EMMET	599	78,745.80	83 SHELBY	631	92,711.05
33 FAYETTE	1,080	144,233.36	84 SIOUX	1,251	191,871.13
34 FLOYD	936	115,595.86	85 STORY	3,331	465,402.50
35 FRANKLIN	628	87,807.33	86 TAMA	946	138,459.78
36 FREMONT	419	66,884.49	87 TAYLOR	355	36,902.72
37 GREENE	592	73,838.83	88 UNION	658	71,770.50
38 GRUNDY	627	107,566.05	89 VAN BUREN	421	45,732.56
39 GUTHRIE	581	75,070.63	90 WAPELLO	2,389	278,343.70
40 HAMILTON	933	134,518.07	91 WARREN	2,076	282,398.04
41 HANCOCK	664	97,699.63	92 WASHINGTON	1,047	138,571.03
42 HARDIN	1,044	143,663.10	93 WAYNE	363	42,338.97
43 HARRISON	812	98,131.57	94 WEBSTER	2,239	299,001.11
44 HENRY	1,033	127,925.81	95 WINNEBAGO	686	95,165.51
45 HOWARD	466	66,926.01	96 WINNESHIEK	1,004	129,171.02
46 HUMBOLDT	587	82,131.15	97 WOODBURY	5,646	750,871.25
47 IDA	352	58,849.90	98 WORTH	478	65,789.48
48 IOWA	737	107,809.05	99 WRIGHT	723	108,120.73
49 JACKSON	1,154	133,826.76	MOTOR VEHICLE	10	3,508.60
50 JASPER	1,936	268,446.83			
51 JEFFERSON	957	117,860.96	TOTALS	150,401	21,325,529.01

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	43	$886,914	$35,476	.21%
ELECTRIC AND GAS UTILITIES	27	$20,125,676	$805,027	4.76%
WATER AND SANITATION UTILITIES	4	$579,953	$23,198	.14%
TRANSPORTATION COMPANIES	53	$11,842,254	$473,692	2.80%
* GROUP TOTALS *	127	$33,434,797	$1,337,393	7.90%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	127	$5,132,171	$205,288	1.21%
PAINT AND GLASS STORES	11	$90,314	$3,613	.02%
HARDWARE STORES	27	$495,230	$19,809	.12%
GARDEN SUPPLY STORES	14	$33,791	$1,351	.01%
MOBILE HOME DEALERS	4	$0	$0	.00%
* GROUP TOTALS *	183	$5,751,506	$230,061	1.36%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	5	$14,592,025	$583,682	3.45%
VARIETY STORES	4	$958,422	$38,337	.23%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	$104,176	$4,167	.02%
* GROUP TOTALS *	14	$15,654,623	$626,186	3.70%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$110,314	$4,413	.03%
MEAT AND FISH MARKETS	2	$20,155	$806	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	1	$0	$0	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	1	$9,646	$386	.00%
MISCELLANEOUS FOOD STORES	8	$392,646	$15,706	.09%
* GROUP TOTALS *	21	$532,761	$21,311	.13%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$535,255	$21,410	.13%
AUTOMOTIVE PARTS	61	$1,759,961	$70,397	.42%
GAS STATIONS	36	$1,487,304	$59,492	.35%
RECREATIONAL VEHICLES	11	$79,802	$3,191	.02%
* GROUP TOTALS *	121	$3,862,322	$154,490	.91%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	$26,930	$1,077	.01%
WOMEN'S APPAREL STORES	18	$179,367	$7,173	.04%
FAMILY AND CHILDREN'S APPAREL STORES	6	$207,814	$8,312	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	17	$608,199	$24,325	.14%
OTHER APPAREL STORES	13	$75,019	$3,001	.02%
* GROUP TOTALS *	57	$1,097,329	$43,888	.26%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	70	$1,228,542	$49,139	.29%
HOME FURNISHING STORES	51	$6,830,017	$273,199	1.61%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	109	$3,359,081	$134,361	.79%
* GROUP TOTALS *	230	$11,417,640	$456,699	2.70%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	24	$987,259	$39,491	.23%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	24	$987,259	$39,491	.23%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	8	$344,244	$13,769	.08%
LIQUOR STORES	1	$84,315	$3,373	.02%
USED MERCHANDISE STORES	25	$308,409	$12,338	.07%
SPORTING GOODS STORES	16	$74,950	$2,999	.02%
BOOKS AND STATIONERY STORES	34	$570,732	$22,829	.13%
JEWELRY STORES	18	$483,630	$19,345	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	42	$345,852	$13,833	.08%
GIFT AND NOVELTY SHOPS	16	$976,315	$39,054	.23%
MAIL ORDER STORES	30	$4,215,896	$168,636	1.00%
VENDING MACHINES	35	$480,092	$19,206	.11%
DIRECT SELLING	134	$10,110,249	$404,410	2.39%
FUEL AND ICE DEALERS	38	$193,232	$7,728	.05%
FLORISTS	6	$2,441	$97	.00%
OTHER SPECIALTY SHOPS	237	$16,861,382	$674,280	3.98%
* GROUP TOTALS *	640	$35,051,739	$1,401,897	8.28%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	79	$1,817,410	$72,699	.43%
HOTELS AND OTHER LODGING PLACES	8	$65,739	$2,630	.02%
LAUNDRY AND CLEANING	41	$2,060,908	$82,439	.49%
PHOTOGRAPHIC STUDIOS	37	$855,640	$34,227	.20%
BEAUTY SHOPS	3	$20,247	$810	.00%
BARBER SHOPS	2	$18,152	$726	.00%
SHOE REPAIR SHOPS	1	$954	$38	.00%
FUNERAL HOMES	2	$3,509	$140	.00%
OTHER PERSONAL SERVICES	17	$374,498	$14,981	.09%
BUILDING MAINTENANCE	18	$111,345	$4,454	.03%
EMPLOYMENT AGENCIES	2	$0	$0	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	673	$45,693,875	$1,827,758	10.80%
AUTOMOBILE RENTAL AND STORAGE	29	$253,733	$10,149	.06%
AUTOMOBILE REPAIR AND SERVICES	33	$2,789,644	$111,586	.66%
ELECTRICAL REPAIR	42	$708,335	$28,333	.17%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	3	$3,511	$140	.00%
MISCELLANEOUS REPAIR	85	$1,707,003	$68,278	.40%
MOTION PICTURE THEATRES	15	$2,368,425	$94,737	.56%
AMUSEMENT PARKS AND SERVICES	26	$94,518	$3,781	.02%
EDUCATION INSTITUTIONS	4	$12,092	$484	.00%
OTHER SERVICES	33	$447,982	$17,921	.11%
* GROUP TOTALS *	1,154	$59,407,520	$2,376,311	14.04%
	WHOLESALE GOODS GROUP			
MOTOR VEHICLE	60	$1,563,215	$62,526	.37%
FURNITURE AND HOME FURNISHINGS	30	$422,354	$16,892	.10%
CONSTRUCTION MATERIALS	497	$17,065,489	$682,603	4.03%
FARM AND CONSTRUCTION MACHINERY	1,326	$62,073,150	$2,482,934	14.67%
MISCELLANEOUS DURABLE GOODS	100	$3,751,942	$150,080	.89%
APPAREL, PIECE GOODS	20	$523,026	$20,921	.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	74	$2,082,600	$83,303	.49%
MISCELLANEOUS NONDURABLE GOODS	361	$14,994,728	$599,786	3.54%
* GROUP TOTALS *	2,468	$102,476,504	$4,099,045	24.22%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	37	$827,392	$33,098	.20%
MINING	12	$1,060,763	$42,430	.25%
GENERAL CONTRACTORS	261	$5,788,483	$231,543	1.37%
PLUMBING AND HEATING CONTRACTORS	85	$2,165,643	$86,604	.51%
PAINTING CONTRACTORS	19	$151,632	$6,067	.04%
ELECTRICAL CONTRACTORS	65	$1,459,264	$58,373	.34%
CARPENTRY CONTRACTORS	23	$140,453	$5,617	.03%
OTHER SPECIAL TRADE CONTRACTORS	231	$3,643,599	$145,739	.86%
FOOD MANUFACTURERS	67	$4,992,239	$199,690	1.18%
APPAREL AND TEXTILE MANUFACTURERS	46	$1,535,044	$61,402	.36%
FURNITURE, WOOD AND PAPER MANUFACTURERS	167	$6,090,143	$243,609	1.44%
PUBLISHERS OF BOOKS AND NEWSPAPERS	34	$1,888,681	$75,546	.45%
COMMERCIAL PRINTERS	76	$8,655,786	$346,231	2.05%
NONMETALLIC PRODUCT MANUFACTURERS	345	$16,682,989	$667,322	3.94%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	965	$75,712,968	$3,028,513	17.89%
MISCELLANEOUS MANUFACTURERS	206	$17,913,640	$716,540	4.23%
TEMPORARY RETAILERS	51	$1,400,481	$53,258	.31%
* GROUP TOTALS *	2,690	$150,109,200	$6,001,582	35.46%
* LATE FILERS *	364	$3,386,911	$135,471	.80%
** GRAND TOTAL **	8,093	$423,170,111	$16,923,825	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1984

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	626	$402,814
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	992	$3,301,597
UTILITIES, COMMUNICATION, AND TRANSPORTATION	523	$814,114
VENDORS (WHOLESALE AND RETAIL)	989	$545,106
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,001	$358,352
SERVICES (OTHER THAN PROFESSIONAL)	610	$205,848
MISCELLANEOUS	141	$133,677
** GRAND TOTAL **	4,882	$5,761,508

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1984

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	19	$1,647	JONES	30	$11,004
ADAMS	9	$2,065	KEOKUK	18	$1,059
ALLAMAKEE	31	$1,493	KOSSUTH	32	$5,291
APPANOOSE	12	$60,510	LEE	77	$198,466
AUDUBON	10	$234	LINN	303	$778,607
BENTON	32	$4,378	LOUISA	18	$3,583
BLACK HAWK	217	$423,669	LUCAS	9	$8,189
BOONE	37	$11,638	LYON	29	$3,044
BREMER	35	$18,320	MADISON	11	$3,191
BUCHANAN	27	$4,281	MAHASKA	31	$25,620
BUENA VISTA	36	$5,727	MARION	33	$36,742
BUTLER	24	$644	MARSHALL	74	$143,801
CALHOUN	13	$2,393	MILLS	12	$5,123
CARROLL	52	$23,998	MITCHELL	27	$11,448
CASS	36	$20,084	MONONA	23	$2,230
CEDAR	33	$4,208	MONROE	17	$6,831
CERRO GORDO	125	$56,438	MONTGOMERY	23	$10,372
CHEROKEE	17	$1,855	MUSCATINE	69	$189,597
CHICKASAW	25	$60,524	OBRIEN	39	$2,304
CLARKE	6	$576	OSCEOLA	18	$2,657
CLAY	48	$13,764	PAGE	47	$5,097
CLAYTON	32	$20,119	PALO ALTO	20	$2,756
CLINTON	78	$120,097	PLYMOUTH	30	$19,933
CRAWFORD	34	$29,841	POCAHONTAS	29	$8,218
DALLAS	39	$19,020	POLK	588	$1,140,926
DAVIS	15	$3,022	POTTAWATTAMIE	121	$54,443
DECATUR	7	$1,347	POWESHIEK	35	$42,920
DELAWARE	22	$6,360	RINGGOLD	7	$59
DES MOINES	86	$67,279	SAC	31	$4,553
DICKINSON	29	$9,675	SCOTT	240	$318,544
DUBUQUE	204	$314,568	SHELBY	39	$29,638
EMMET	27	$9,287	SIOUX	51	$36,110
FAYETTE	32	$12,402	STORY	106	$61,815
FLOYD	38	$17,918	TAMA	25	$32,532
FRANKLIN	28	$16,503	TAYLOR	11	$627
FREMONT	17	$27,880	UNION	16	$11,412
GREENE	23	$2,536	VAN BUREN	12	$1,339
GRUNDY	29	$3,872	WAPELLO	60	$233,710
GUTHRIE	20	$2,147	WARREN	29	$8,566
HAMILTON	46	$41,510	WASHINGTON	34	$7,736
HANCOCK	22	$7,165	WAYNE	15	$3,432
HARDIN	65	$20,187	WEBSTER	76	$38,545
HARRISON	20	$4,368	WINNEBAGO	28	$128,299
HENRY	32	$10,046	WINNESHIEK	28	$21,902
HOWARD	24	$2,278	WOODBURY	173	$148,418
HUMBOLDT	23	$11,200	WORTH	15	$2,492
IDA	17	$11,923	WRIGHT	31	$18,367
IOWA	23	$119,432			
JACKSON	34	$32,298	OUT OF STATE	1	$11
JASPER	48	$58,714			
JEFFERSON	22	$85,660			
JOHNSON	111	$122,769	GRAND TOTAL	4,882	$5,761,508